



3013 (02-09-04)

ANNUAL REPORT

OF

Name: KAUKAUNA UTILITIES

Principal Office: 777 ISLAND STREET
P.O. BOX 1777
KAUKAUNA, WI 54130

For the Year Ended: DECEMBER 31, 2003

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

SIGNATURE PAGE

I, MICHAEL J. KAWULA, CPA of _____
(Person responsible for accounts)

_____, KAUKAUNA UTILITIES, certify that I
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

(Signature of person responsible for accounts)

03/31/2004
(Date)

MANAGER OF FINANCE & ADMINISTRATION

(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: KAUKAUNA UTILITIES

Utility Address: 777 ISLAND STREET

P.O. BOX 1777

KAUKAUNA, WI 54130

When was utility organized? 1/1/1912

Report any change in name:

Effective Date:

Utility Web Site: kaukaunautilities.com

Utility employee in charge of correspondence concerning this report:

Name: MR. MICHAEL J KAWULA CPA

Title: MANAGER OF FINANCE & ADMINISTRATION

Office Address:

777 ISLAND STREET

KAUKAUNA, WI 54130

Telephone: (920) 766 - 5721 EXT 239

Fax Number: (920) 766 - 7698

E-mail Address: mkawula@wppisys.org

Individual or firm, if other than utility employee, preparing this report:

Name:

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

President, chairman, or head of utility commission/board or committee:

Name: MR LEE MEYERHOFER

Title: PRESIDENT

Office Address:

903 SHAMROCK COURT

KAUKAUNA, WI 54130

Telephone: (920) 766 - 0195

Fax Number:

E-mail Address: lmeyerhofer@atcllc.com

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name: MR THOMAS L KARMAN**Title:** SHAREHOLDER**Office Address:** SCHENCK & ASSOCIATES

2000 RIVERSIDE DRIVE

P.O. BOX 23819

GREEN BAY, WI 54305-3819

Telephone: (920) 455 - 4111**Fax Number:** (920) 436 - 7808**E-mail Address:** karmant@schenckcpa.com**Date of most recent audit report:** 3/21/2003**Period covered by most recent audit:** DECEMBER 31, 2002

Names and titles of utility management including manager or superintendent:

Name: MR JEFF FELDT**Title:** GENERAL MANAGER**Office Address:**

777 ISLAND STREET

P.O. BOX 1777

KAUKAUNA, WI 54130-7077

Telephone: (920) 766 - 5721 EXT 218**Fax Number:** (920) 766 - 7698**E-mail Address:** jfeldt@wppisys.org

Name of utility commission/committee: KAUKAUNA UTILITIES COMMISSION

Names of members of utility commission/committee:

MR THOMAS DRIESSEN

MR LANCE GOETZMAN, SECRETARY

MR ROBERT KING

MR JOHN LAMBIE

MR ROBERT LAMERS

MR LEE MEYERHOFER, CHAIRMAN

MR WILLIAM VANDERLOOP

Is sewer service rendered by the utility? NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** NO**Date of Ordinance:** **Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	35,647,972	32,129,791	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	29,762,192	27,411,054	2
Depreciation Expense (403)	1,650,803	1,825,243	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	1,569,945	1,566,113	5
Total Operating Expenses	32,982,940	30,802,410	
Net Operating Income	2,665,032	1,327,381	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	2,665,032	1,327,381	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	226	(901)	7
Income from Nonutility Operations (417)	(34,732)	(40,455)	8
Nonoperating Rental Income (418)	2,912	(20,268)	9
Interest and Dividend Income (419)	153,300	214,611	10
Miscellaneous Nonoperating Income (421)	784,601	0	11
Total Other Income	906,307	152,987	
Total Income	3,571,339	1,480,368	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	282,757	4,756	13
Total Miscellaneous Income Deductions	282,757	4,756	
Income Before Interest Charges	3,288,582	1,475,612	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	676,181	793,139	14
Amortization of Debt Discount and Expense (428)	91,492	91,675	15
Amortization of Premium on Debt--Cr. (429)	0		16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0		19
Total Interest Charges	767,673	884,814	
Net Income	2,520,909	590,798	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	26,926,291	26,538,994	20
Balance Transferred from Income (433)	2,520,909	590,798	21
Miscellaneous Credits to Surplus (434)	6,675,968	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	53,501	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	150,000	150,000	25
Total Unappropriated Earned Surplus End of Year (216)	35,973,168	26,926,291	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	35,647,972		35,647,972	1
Total (Acct. 400):	35,647,972	0	35,647,972	
Operation and Maintenance Expense (401-402):				
Derived	29,762,192		29,762,192	2
Total (Acct. 401-402):	29,762,192	0	29,762,192	
Depreciation Expense (403):				
Derived	1,650,803		1,650,803	3
Total (Acct. 403):	1,650,803	0	1,650,803	
Amortization Expense (404-407):				
Derived	0		0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	1,569,945		1,569,945	5
Total (Acct. 408):	1,569,945	0	1,569,945	
Revenues from Utility Plant Leased to Others (412):				
NONE	0		0	6
Total (Acct. 412):	0	0	0	
Expenses of Utility Plant Leased to Others (413):				
NONE	0		0	7
Total (Acct. 413):	0	0	0	
TOTAL UTILITY OPERATING INCOME:	2,665,032	0	2,665,032	

OTHER INCOME**Income from Merchandising, Jobbing and Contract Work (415-416):**

Derived	226		226	8
Total (Acct. 415-416):	226	0	226	

Income from Nonutility Operations (417):

JOHN STREET HYDRO NET EXPENSES	(34,732)		(34,732)	9
Total (Acct. 417):	(34,732)	0	(34,732)	

Nonoperating Rental Income (418):

ELECTRIC NONUTILITY RENTAL INCOME	2,912		2,912	10
Total (Acct. 418):	2,912	0	2,912	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
OTHER INCOME			
Interest and Dividend Income (419):			
INTEREST ON INVESTMENTS	153,300	0	153,300 11
Total (Acct. 419):	153,300	0	153,300
Miscellaneous Nonoperating Income (421):			
Contributed Plant - Water		150,872	150,872 12
Contributed Plant - Electric		633,729	633,729 13
NONE	0	0	0 14
Total (Acct. 421):	0	784,601	784,601
TOTAL OTHER INCOME:	121,706	784,601	906,307

MISCELLANEOUS INCOME DEDUCTIONS

Miscellaneous Amortization (425):			
NONE	0	0	0 15
Total (Acct. 425):	0	0	0
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water		68,804	68,804 16
Depreciation Expense on Contributed Plant - Electric		200,957	200,957 17
MEUW ASSESSMENTS	12,996	0	12,996 18
Total (Acct. 426):	12,996	269,761	282,757
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	12,996	269,761	282,757

INTEREST CHARGES**Interest on Long-Term Debt (427):**

Derived	676,181		676,181 19
Total (Acct. 427):	676,181	0	676,181

Amortization of Debt Discount and Expense (428):

WATER BONDS	3,860		3,860 20
ELECTRIC BONDS	87,632		87,632 21
Total (Acct. 428):	91,492	0	91,492

Amortization of Premium on Debt--Cr. (429):

NONE	0		0 22
Total (Acct. 429):	0	0	0

Interest on Debt to Municipality (430):

Derived	0		0 23
Total (Acct. 430):	0	0	0

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
INTEREST CHARGES			
Other Interest Expense (431):			
Derived	0		0 24
Total (Acct. 431):	0	0	0
Interest Charged to Construction--Cr. (432):			
NONE	0		0 25
Total (Acct. 432):	0	0	0
TOTAL INTEREST CHARGES:	767,673	0	767,673
NET INCOME:	2,006,069	514,840	2,520,909
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	26,926,291	0	26,926,291 26
Total (Acct. 216):	26,926,291	0	26,926,291
Balance Transferred from Income (433):			
Derived	2,006,069	514,840	2,520,909 27
Total (Acct. 433):	2,006,069	514,840	2,520,909
Miscellaneous Credits to Surplus (434):			
APPLICATION OF 05-US-105 - WATER	0	3,829,126	3,829,126 28
APPLICATION OF 05-US-105 - ELECTRIC	0	2,846,842	2,846,842 29
Total (Acct. 434):	0	6,675,968	6,675,968
Miscellaneous Debits to Surplus--Debit (435):			
NONE	0	0	0 30
Total (Acct. 435)--Debit:	0	0	0
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215			0 31
Total (Acct. 436)--Debit:	0	0	0
Appropriations of Income to Municipal Funds--Debit (439):			
CITY APPROPRIATION FROM ELECTRIC	150,000	0	150,000 32
Total (Acct. 439)--Debit:	150,000	0	150,000
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	28,782,360	7,190,808	35,973,168

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	1,690				1,690	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll	91	339			430	3
Materials	1,034				1,034	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	1,125	339	0	0	1,464	
Net income (or loss)	565	(339)	0	0	226	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	2,172,094	33,475,878	0	0	35,647,972	1
Less: interdepartmental sales	9,401	109,656	0	0	119,057	2
Less: interdepartmental rents	0	9,702		0	9,702	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	677	45,136			45,813	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	2,162,016	33,311,384	0	0	35,473,400	

DISTRIBUTION OF TOTAL PAYROLL

1. Amounts charged to Utility Financed and to Contributed Plant accounts should be combined and reported in plant or accumulated depreciation accounts.
2. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
3. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
4. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	536,346	9,578	545,924	1
Electric operating expenses	1,858,853	55,868	1,914,721	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing	4,262		4,262	6
Other nonutility expenses			0	7
Water utility plant accounts	65,076		65,076	8
Electric utility plant accounts	485,925		485,925	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts	65,446	(65,446)	0	18
All other accounts			0	19
Total Payroll	3,015,908	0	3,015,908	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101-107)	74,983,879	73,073,973	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	30,773,373	27,312,320	2
Net Utility Plant	44,210,506	45,761,653	
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
Total Net Utility Plant	44,210,506	45,761,653	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	571,522	571,522	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	188,493	182,829	6
Net Nonutility Property	383,029	388,693	
Investment in Municipality (123)	0	0	7
Other Investments (124)	551,366	503,086	8
Special Funds (125-128)	3,259,940	1,783,147	9
Total Other Property and Investments	4,194,335	2,674,926	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	4,344,536	2,380,685	10
Special Deposits (132-134)	0	0	11
Working Funds (135)	5,741	3,346	12
Temporary Cash Investments (136)	93,784	166,660	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	3,181,222	2,995,092	15
Other Accounts Receivable (143)	558,228	427,964	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	30,000	30,000	17
Receivables from Municipality (145)	14,674	709,232	18
Materials and Supplies (151-163)	844,074	822,574	19
Prepayments (165)	680,161	710,412	20
Interest and Dividends Receivable (171)			21
Accrued Utility Revenues (173)	(68,164)	(68,006)	22
Miscellaneous Current and Accrued Assets (174)			23
Total Current and Accrued Assets	9,624,256	8,117,959	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	564,702	656,194	24
Other Deferred Debits (182-186)	1,297,022	757,764	25
Total Deferred Debits	1,861,724	1,413,958	
Total Assets and Other Debits	59,890,821	57,968,496	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	251,633	251,633	26
Appropriated Earned Surplus (215)			27
Unappropriated Earned Surplus (216)	35,973,168	26,926,291	28
Total Proprietary Capital	36,224,801	27,177,924	
LONG-TERM DEBT			
Bonds (221-222)	18,330,000	15,610,000	29
Advances from Municipality (223)	0	0	30
Other Long-Term Debt (224)	0	0	31
Total Long-Term Debt	18,330,000	15,610,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	32
Accounts Payable (232)	2,372,982	2,320,993	33
Payables to Municipality (233)	508,712	1,147,321	34
Customer Deposits (235)	4,108	4,052	35
Taxes Accrued (236)	775,087	796,385	36
Interest Accrued (237)	77,663	32,714	37
Matured Long-Term Debt (239)			38
Matured Interest (240)			39
Tax Collections Payable (241)	90,882	93,689	40
Miscellaneous Current and Accrued Liabilities (242)	298,404	381,460	41
Total Current and Accrued Liabilities	4,127,838	4,776,614	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	42
Customer Advances for Construction (252)	239,643	166,655	43
Other Deferred Credits (253)	968,539	1,220,006	44
Total Deferred Credits	1,208,182	1,386,661	
OPERATING RESERVES			
Property Insurance Reserve (261)			45
Injuries and Damages Reserve (262)			46
Pensions and Benefits Reserve (263)			47
Miscellaneous Operating Reserves (265)			48
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	0	9,017,297	49
Total Liabilities and Other Credits	59,890,821	57,968,496	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
First of Year:					
Total Utility Plant - First of Year	15,833,862	0	0	57,240,111	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
Plant Accounts:					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	11,615,362	0	0	52,651,603	2
Utility Plant in Service - Contributed Plant (101.2)	4,366,612	0	0	5,425,057	3
Utility Plant Purchased or Sold (102)					4
Utility Plant in Process of Reclassification (103)					5
Utility Plant Leased to Others (104)					6
Property Held for Future Use (105)					7
Completed Construction not Classified (106)					8
Construction Work in Progress (107)	514,006			411,239	9
Total Utility Plant	16,495,980	0	0	58,487,899	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (111.1)	2,937,091	0	0	25,245,342	10
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	455,418	0	0	2,135,522	11
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					12
Accumulated Provision for Depreciation of Property Held for Future Use (113)					13
Accumulated Provision for Amortization of Utility Plant in Service (114)					14
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					15
Accumulated Provision for Amortization of Property Held for Future Use (116)					16
Total Accumulated Provision	3,392,509	0	0	27,380,864	
Net Utility Plant	13,103,471	0	0	31,107,035	

**ACCUMULATED PROVISION FOR DEPRECIATION AND
AMORTIZATION OF UTILITY PLANT ON UTILITY PLANT
FINANCED BY UTILITY OPERATIONS OR BY THE MUNICIPALITY
(ACCT. 111.1)**

Depreciation Accruals (Credits) during the year (111.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
Balance first of year (111.1)	2,846,473	24,465,847			27,312,320	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	246,248	1,404,555			1,650,803	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	17,016				17,016	6
Accruals charged other						7
accounts (specify):						8
392 & 396 ACCOUNTS	11,762	89,003			100,765	9
Salvage	0	249,506			249,506	10
Other credits (specify):						11
					0	12
Total credits	275,026	1,743,064	0	0	2,018,090	13
Debits during year						14
Book cost of plant retired	175,205	825,077			1,000,282	15
Cost of removal	9,203	138,492			147,695	16
Other debits (specify):						17
					0	18
Total debits	184,408	963,569	0	0	1,147,977	19
Balance end of year (111.1)	2,937,091	25,245,342	0	0	28,182,433	20

**ACCUMULATED PROVISION FOR DEPRECIATION AND
AMORTIZATION OF UTILITY PLANT ON CONTRIBUTED PLANT IN
SERVICE (ACCT. 111.2)**

Depreciation Accruals (Credits) during the year (111.2):

1. Report the amounts charged to Depreciation Expense (426).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
Balance first of year (111.2)	0	0			0	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (426)	68,804	200,957			269,761	4
Accruals charged other						5
accounts (specify):						6
					0	7
Salvage	0	0			0	8
Other credits (specify):						9
Est. deprec on contrib plnt 1/1/03	386,614	1,954,713			2,341,327	10
Total credits	455,418	2,155,670	0	0	2,611,088	11
Debits during year						12
Book cost of plant retired	0	10,228			10,228	13
Cost of removal	0	9,920			9,920	14
Other debits (specify):						15
					0	16
Total debits	0	20,148	0	0	20,148	17
Balance end of year (111.2)	455,418	2,135,522	0	0	2,590,940	18

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
John Street Power Plant	412,499			412,499	2
John Street Property	80,865			80,865	3
Little Rapids/Lawrence Property	58,940			58,940	4
Rapide Croche Recreation Area	19,218			19,218	5
Total Nonutility Property (121)	571,522	0	0	571,522	
Less accum. prov. depr. & amort. (122)	182,829	20,035	14,371	188,493	6
Net Nonutility Property	388,693	(20,035)	(14,371)	383,029	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	30,000	1
Additions:		
Provision for uncollectibles during year	45,136	2
Collection of accounts previously written off: Utility Customers	12,136	3
Collection of accounts previously written off: Others		4
Total Additions	57,272	
Deductions:		
Accounts written off during the year: Utility Customers	53,214	5
Accounts written off during the year: Others	4,058	6
Total accounts written off	57,272	
Balance end of year	30,000	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel (151)					0	0	1
Fuel stock expenses (152)					0	0	2
Plant mat. & oper. sup. (154)			766,818		766,818	735,426	3
Total Electric Utility					766,818	735,426	

Account	Total End of Year	Amount Prior Year	
Electric utility total	766,818	735,426	1
Water utility (154)	77,256	87,148	2
Sewer utility (154)		0	3
Heating utility (154)		0	4
Gas utility (154)		0	5
Merchandise (155)		0	6
Other materials & supplies (156)		0	7
Stores expense (163)		0	8
Total Materials and Supplies	844,074	822,574	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
1991 REFUNDING LOSS	68,729	428	343,645	1
1997 REVENUE BONDS	3,860	428	54,040	2
1998 REVENUE BONDS	7,372	428	110,269	3
2001 REVENUE BONDS	9,887	428	48,529	4
2002 REVENUE BONDS	1,644	428	8,219	5
Total			564,702	
Unamortized premium on debt (251)				
NONE				6
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	251,633	1
Changes during year (explain):		2
Balance end of year	251,633	

BONDS (ACCTS. 221 AND 222)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
1997 REVENUE BONDS - WATER	12/15/1997	12/01/2017	4.86%	2,400,000	1
1998 REVENUE BONDS - ELECTRIC	08/01/1998	12/15/2018	4.05%	5,175,000	2
2001 REVENUE BONDS - ELECTRIC	11/27/2001	12/15/2008	3.56%	5,640,000	3
2002 REVENUE BONDS - ELECTRIC	12/01/2002	12/15/2008	3.25%	950,000	4
2003 REVENUE BONDS - WATER	05/01/2003	12/01/2013	3.90%	1,665,000	5
2003 REVENUE BONDS - ELECTRIC	05/15/2003	12/15/2018	3.70%	2,500,000	6
Total Bonds (Account 221):				18,330,000	
Total Reacquired Bonds (Account 222)				0	7

Net amount of bonds outstanding December 31: 18,330,000

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)
--	----------------------------------	--	----------------------------------	---

NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	796,385	1
Accruals:		
Charged water department expense	330,185	2
Charged electric department expense	1,239,760	3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	1,569,945	
Taxes paid during year:		
County, state and local taxes	1,349,263	6
Social Security taxes	206,502	7
PSC Remainder Assessment	35,478	8
Other (explain):		
NONE		9
Total payments and other debits	1,591,243	
Balance end of year	775,087	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
2003 REVENUE BONDS - ELECTRIC	0	2,827	(1,413)	4,240	1
2003 REVENUE BONDS - WATER	0	44,200	0	44,200	2
1997 REVENUE BONDS - WATER	10,125	121,047	121,500	9,672	3
2001 REVENUE BONDS - ELECTRIC	9,497	226,650	227,925	8,222	4
1998 REVENUE BONDS - ELECTRIC	10,390	249,144	249,363	10,171	5
2002 REVENUE BONDS - ELECTRIC	2,702	32,313	33,857	1,158	6
Subtotal	32,714	676,181	631,232	77,663	
Advances from Municipality (223)					
NONE	0			0	7
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
NONE	0			0	8
Subtotal	0	0	0	0	
Notes Payable (231)					
Advance Customer Deposits	0			0	9
Subtotal	0	0	0	0	
Total	32,714	676,181	631,232	77,663	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
INVESTMENT IN AMERICAN TRANSMISSION COMPANY (ATC)	551,366	2
Total (Acct. 124):	551,366	
Sinking Funds (125):		
1998 REVENUE BONDS P&I - ELECTRIC	30,759	3
2002 REVENUE BONDS P&I - ELECTRIC	18,582	4
2001 REVENUE BONDS P&I - ELECTRIC	122,938	5
2003 REVENUE BONDS P&I - ELECTRIC	10,564	6
1997 REVENUE BONDS P&I - WATER	47,155	7
2003 REVENUE BONDS P&I - WATER	77,883	8
Total (Acct. 125):	307,881	
Depreciation Fund (126):		
NONE		9
Total (Acct. 126):	0	
Other Special Funds (128):		
DEBT REDEMPTION RESERVE - ELECTRIC	1,593,844	10
DEBT REDEMPTION RESERVE - WATER	476,663	11
2003 BOND PROCEEDS REMAINING - WATER	200,000	12
2003 BOND PROCEEDS REMAINING - ELECTRIC	681,552	13
Total (Acct. 128):	2,952,059	
Interest Special Deposits (132):		
NONE		14
Total (Acct. 132):	0	
Other Special Deposits (134):		
NONE		15
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		16
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	239,555	17
Electric	2,941,667	18
Sewer (Regulated)		19
Other (specify):		

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Customer Accounts Receivable (142):		
NONE		20
Total (Acct. 142):	3,181,222	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	195,881	21
Merchandising, jobbing and contract work		22
Other (specify):		
ACCOUNTS RECEIVABLE - LITTLE CHUTE WATER	88,349	23
ACCOUNTS RECEIVABLE - LITTLE CHUTE SEWER	54,968	24
ACCOUNTS RECEIVABLE - NONOPERATING - WATER	5,557	25
ACCOUNTS RECEIVABLE - NONOPERATING - ELECTRIC	209,730	26
ACCOUNTS RECEIVABLE - RETIREE HEALTH INSURANCE	3,743	27
Total (Acct. 143):	558,228	
Receivables from Municipality (145):		
RECEIVABLE FROM MUNY - WATER	6,065	28
RECEIVABLE FROM MUNY SEWER - WATER	8,609	29
Total (Acct. 145):	14,674	
Prepayments (165):		
PREPAID INSURANCE - ELECTRIC	32,530	30
WISCONSIN GROSS RECEIPTS TAX - ELECTRIC	647,631	31
Total (Acct. 165):	680,161	
Extraordinary Property Losses (182):		
NONE		32
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE		33
Total (Acct. 183):	0	
Clearing Accounts (184):		
YEAR END PAYROLL CLEARING ACCOUNTS	(5,888)	34
Total (Acct. 184):	(5,888)	
Temporary Facilities (185):		
NONE		35
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
CONSERVATION PROGRAM - ELECTRIC	792,910	36
UNAMORTIZED WISCONSIN RETIREMENT UNFUNDED LIAB - ELECTRIC	408,000	37

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Miscellaneous Deferred Debits (186):		
UNAMORTIZED WISCONSIN RETIREMENT UNFUNDED LIAB - WATER	102,000	38
Total (Acct. 186):	1,302,910	
Payables to Municipality (233):		
DUE TO MUNY SEWER - WATER	310,967	39
DUE TO LITTLE CHUTE WATER - WATER	123,233	40
DUE TO LITTLE CHUTE SEWER - WATER	74,512	41
Total (Acct. 233):	508,712	
Other Deferred Credits (253):		
PUBLIC BENEFITS PROGRAM - ELECTRIC	68,539	42
CONSERVATION PROGRAM - ELECTRIC	100,000	43
DIESEL GENERATION CREDIT CONTRACT BUYOUT - ELECTRIC	800,000	44
Total (Acct. 253):	968,539	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include contributed plant in service, property held for future use, or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service (101.1)	11,571,543	52,050,190	0	0	63,621,733	1
Materials and Supplies	82,202	751,122	0	0	833,324	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (111.1)	2,891,782	24,855,594	0	0	27,747,376	4
Customer Advances for Construction		203,149			203,149	5
NONE					0	6
Average Net Rate Base	8,761,963	27,742,569	0	0	36,504,532	
Net Operating Income	425,115	2,239,917	0	0	2,665,032	7
Net Operating Income as a percent of						
Average Net Rate Base	4.85%	8.07%	N/A	N/A	7.30%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

The City of Kaukauna has recently annexed land from the Town of Buchanan currently being served by WE Energies. As part of this annexation, KU is working with WE Energies to redefine our existing service agreements.

4. Estimated changes in revenues due to rate changes.

The 2002 Electric rate filing was approved with the new rates effective May 7, 2003. The overall affect of the rate study provided for a 7% increase in KU's existing Electric rates.

The 2003 Water rate filing was approved with the new rates effective August 19, 2003. The overall affect of the rate study provided for a 12% increase in KU's existing Water rates.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Income Statement Account Details (Page F-02)

General footnotes

Account#417 - Income From Nonutility Operations - John Street Hydro was taken out of service in 2002. This amount represents the ongoing costs of maintaining and remediating the facilities. Because the tenant is part of the remediation process, rental income is netted against total expenses.

Balance Sheet (Page F-06)

General footnotes

Account #173 - Accrued Utility Revenues - Amount represents the net amount received for pole attachments which will be recognized as revenue in 2004.

Interest Accrued (Acct. 237) (Page F-18)

General footnotes

As part of the closing on the 2003 Revenue Bonds-Electric a portion of the bond proceeds were required to be deposited into an Interest and Principal Account for the December 15, 2003 payment. The negative amount resulted from depositing more funds into the Interest and Principal Account than was required for the December 15, 2003 payment.

Balance Sheet End-of-Year Account Balances (Page F-19)

General footnotes

Account #145/#233 - Due To/From - In 2003, Kaukauna Water issued 2003 Revenue Bonds. As part of this issuance all monies owed Electric were repaid.

Account #253 - Other Deferred Debits - In December 2002, Kaukauna Utilities received \$1,000,000 from WPPI to buyout the Diesel Generation contract. The Diesel Generation was used in standby situations. The contract language required five (5) years notice of discontinuance of the contract by either party. This provision was waived by KU in exchange for the \$1,000,000 payment. Due to the five (5) year notice provision in the contract, the \$1,000,000 was booked to a deferred revenue account. Revenues will be recognized on a monthly basis for five years when the account will be exhausted.

Account #253 - Other Deferred Credits - Amount includes unspent Public Benefit dollars as of 12/31/03. These dollars will be used to finance Public Benefit Programs in 2004.

Account #186 - Misc Deferred Debits - Kaukauna Electric has not received authorization from the PSC to amortize the Conservation Program. This issue was overlooked in the 2002 rate filing. This issue will be addressed as part of our next rate filing. KU did receive authorization (letter dated January 29, 2003) to amortize the 2002 payment to the Wisconsin Retirement System to satisfy Kaukauna's portion of the unfunded liability .

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	4,215,741	4,801,556	0	0	0	9,017,297	1
Add credits during year:							
NONE						0	2
Deduct charges (specify):							
Closed January 1, 2003 per Docket 05-US-105	4,215,741	4,801,556				9,017,297	3
Balance End of Year	0	0	0	0	0	0	

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	2,125,596	1,957,188	1
Total Sales of Water	2,125,596	1,957,188	
Other Operating Revenues			
Forfeited Discounts (470)	5,527	4,207	2
Miscellaneous Service Revenues (471)	0	0	3
Rents from Water Property (472)	23,400	23,400	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	17,571	17,622	6
Amortization of Construction Grants (475)		0	7
Total Other Operating Revenues	46,498	45,229	
Total Operating Revenues	2,172,094	2,002,417	
Operation and Maintenance Expenses			
Source of Supply Expense (600-617)	63,352	105,356	8
Pumping Expenses (620-633)	140,485	134,250	9
Water Treatment Expenses (640-652)	195,748	84,400	10
Transmission and Distribution Expenses (660-678)	286,289	256,259	11
Customer Accounts Expenses (901-905)	85,381	79,304	12
Sales Expenses (910)	1,739	2,720	13
Administrative and General Expenses (920-932)	397,552	314,787	14
Total Operation and Maintenance Expenses	1,170,546	977,076	
Other Operating Expenses			
Depreciation Expense (403)	246,248	245,502	15
Amortization Expense (404-407)		0	16
Taxes (408)	330,185	306,640	17
Total Other Operating Expenses	576,433	552,142	
Total Operating Expenses	1,746,979	1,529,218	
NET OPERATING INCOME	425,115	473,199	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential	180	808	3,484	1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	180	808	3,484	
Metered Sales to General Customers (461)				
Residential	4,995	296,262	1,116,698	4
Commercial	400	74,060	233,056	5
Industrial	20	52,980	99,405	6
Total Metered Sales to General Customers (461)	5,415	423,302	1,449,159	
Private Fire Protection Service (462)	17		12,987	7
Public Fire Protection Service (463)	1		619,072	8
Other Sales to Public Authorities (464)	24	9,742	31,493	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)	3	4,230	9,401	12
Total Sales of Water	5,640	438,082	2,125,596	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	619,072	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	619,072	
Forfeited Discounts (470):		
Customer late payment charges	5,527	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	5,527	
Miscellaneous Service Revenues (471):		
NONE		7
Total Miscellaneous Service Revenues (471)	0	
Rents from Water Property (472):		
WATER TOWER ANTENNAE SPACE LEASE	23,400	8
Total Rents from Water Property (472)	23,400	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	17,571	10
Other (specify):		
NONE		11
Total Other Water Revenues (474)	17,571	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
SOURCE OF SUPPLY EXPENSES			
Operation Supervision and Engineering (600)	0	0	1
Operation Labor and Expenses (601)	48,728	35,093	2
Purchased Water (602)	0	0	3
Miscellaneous Expenses (603)	6,913	5,463	4
Rents (604)	0	0	5
Maintenance Supervision and Engineering (610)	0	0	6
Maintenance of Structures and Improvements (611)	0	2,968	7
Maintenance of Collecting and Impounding Reservoirs (612)	2,691	115	8
Maintenance of Lake, River and Other Intakes (613)	0	0	9
Maintenance of Wells and Springs (614)	5,020	59,486	10
Maintenance of Infiltration Galleries and Tunnels (615)	0	0	11
Maintenance of Supply Mains (616)	0	2,231	12
Maintenance of Miscellaneous Water Source Plant (617)	0	0	13
Total Source of Supply Expenses	63,352	105,356	
PUMPING EXPENSES			
Operation Supervision and Engineering (620)	16,137	19,540	14
Fuel for Power Production (621)	0	0	15
Power Production Labor and Expenses (622)	0	0	16
Fuel or Power Purchased for Pumping (623)	89,422	69,494	17
Pumping Labor and Expenses (624)	10,282	17,318	18
Expenses Transferred--Credit (625)	0	0	19
Miscellaneous Expenses (626)	1,948	4,153	20
Rents (627)	0	0	21
Maintenance Supervision and Engineering (630)	10,566	12,193	22
Maintenance of Structures and Improvements (631)	10,434	10,436	23
Maintenance of Power Production Equipment (632)	0	0	24
Maintenance of Pumping Equipment (633)	1,696	1,116	25
Total Pumping Expenses	140,485	134,250	
WATER TREATMENT EXPENSES			
Operation Supervision and Engineering (640)	96,934	12,060	26
Chemicals (641)	49,226	43,225	27

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
WATER TREATMENT EXPENSES			
Operation Labor and Expenses (642)	14,558	17,631	28
Miscellaneous Expenses (643)	29,572	0	29
Rents (644)	0	0	30
Maintenance Supervision and Engineering (650)	0	0	31
Maintenance of Structures and Improvements (651)	279	207	32
Maintenance of Water Treatment Equipment (652)	5,179	11,277	33
Total Water Treatment Expenses	195,748	84,400	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Supervision and Engineering (660)	16,781	26,883	34
Storage Facilities Expenses (661)	3,663	4,422	35
Transmission and Distribution Lines Expenses (662)	61,166	54,798	36
Meter Expenses (663)	20,557	18,830	37
Customer Installations Expenses (664)	2,465	1,688	38
Miscellaneous Expenses (665)	12,228	9,335	39
Rents (666)	0	0	40
Maintenance Supervision and Engineering (670)	16,771	26,883	41
Maintenance of Structures and Improvements (671)	0	0	42
Maintenance of Distribution Reservoirs and Standpipes (672)	32	0	43
Maintenance of Transmission and Distribution Mains (673)	106,974	77,541	44
Maintenance of Fire Mains (674)	0	0	45
Maintenance of Services (675)	29,193	19,003	46
Maintenance of Meters (676)	3,500	134	47
Maintenance of Hydrants (677)	12,959	16,742	48
Maintenance of Miscellaneous Plant (678)	0	0	49
Total Transmission and Distribution Expenses	286,289	256,259	
CUSTOMER ACCOUNTS EXPENSES			
Supervision (901)	10,139	9,144	50
Meter Reading Labor (902)	41,541	32,954	51
Customer Records and Collection Expenses (903)	32,404	36,353	52
Uncollectible Accounts (904)	677	549	53

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
CUSTOMER ACCOUNTS EXPENSES			
Miscellaneous Customer Accounts Expenses (905)	620	304	54
Total Customer Accounts Expenses	85,381	79,304	
SALES EXPENSES			
Sales Expenses (910)	1,739	2,720	55
Total Sales Expenses	1,739	2,720	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	121,163	58,355	56
Office Supplies and Expenses (921)	15,173	23,994	57
Administrative Expenses Transferred--Credit (922)	3,182	76	58
Outside Services Employed (923)	9,500	6,885	59
Property Insurance (924)	15,906	19,695	60
Injuries and Damages (925)	22,430	21,647	61
Employee Pensions and Benefits (926)	184,527	162,231	62
Regulatory Commission Expenses (928)	6,072	0	63
Duplicate Charges--Credit (929)	0	0	64
Miscellaneous General Expenses (930)	10,289	14,059	65
Rents (931)	8,502	3,989	66
Maintenance of General Plant (932)	7,172	4,008	67
Total Administrative and General Expenses	397,552	314,787	
Total Operation and Maintenance Expenses	1,170,546	977,076	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent		293,859	279,023	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		5,904	5,294	2
Net property tax equivalent		287,955	273,729	
Social Security		40,020	31,045	3
PSC Remainder Assessment		2,210	1,866	4
Other (specify): NONE			0	5
Total tax expense		330,185	306,640	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service (total of utility financed and contributed plant), property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Outagamie				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.192770				3
County tax rate	mills		4.567780				4
Local tax rate	mills		7.735730				5
School tax rate	mills		9.305670				6
Voc. school tax rate	mills		1.733940				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		23.535890				10
Less: state credit	mills		1.234930				11
Net tax rate	mills		22.300960				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		7.735730				14
Combined School Tax Rate	mills		11.039610				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		18.775340				17
Total Tax Rate	mills		23.535890				18
Ratio of Local and School Tax to Total	dec.		0.797732				19
Total tax net of state credit	mills		22.300960				20
Net Local and School Tax Rate	mills		17.790196				21
Utility Plant, Jan. 1	\$	15,833,862	15,833,862				22
Materials & Supplies	\$	87,148	87,148				23
Subtotal	\$	15,921,010	15,921,010				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	15,921,010	15,921,010				26
Assessment Ratio	dec.		1.037500				27
Assessed Value	\$	16,518,048	16,518,048				28
Net Local & School Rate	mills		17.790196				29
Tax Equiv. Computed for Current Year	\$	293,859	293,859				30
Tax Equivalent per 1994 PSC Report	\$	181,939					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	293,859					34

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	7,996		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	374,446		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	20,256		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	402,698	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	267,632		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	263,973	21,720	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	15,816		20
Total Pumping Plant	547,421	21,720	
WATER TREATMENT PLANT			
Land and Land Rights (330)	9,223		21
Structures and Improvements (331)	320,415		22
Water Treatment Equipment (332)	486,237		23
Total Water Treatment Plant	815,875	0	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			7,996	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			374,446	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			20,256	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	402,698	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			267,632	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)	4,921		280,772	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			15,816	20
Total Pumping Plant	4,921	0	564,220	
WATER TREATMENT PLANT				
Land and Land Rights (330)			9,223	21
Structures and Improvements (331)			320,415	22
Water Treatment Equipment (332)			486,237	23
Total Water Treatment Plant	0	0	815,875	

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	8,448		24
Structures and Improvements (341)	49,003		25
Distribution Reservoirs and Standpipes (342)	1,567,262		26
Transmission and Distribution Mains (343)	8,804,445	1,689	27
Fire Mains (344)	0		28
Services (345)	1,649,453		29
Meters (346)	597,730	91,381	30
Hydrants (348)	859,732		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	13,536,073	93,070	
GENERAL PLANT			
Land and Land Rights (389)	4,984		33
Structures and Improvements (390)	23,802		34
Office Furniture and Equipment (391)	6,201		35
Computer Equipment (391.1)	35,039		36
Transportation Equipment (392)	99,920		37
Stores Equipment (393)	4,879		38
Tools, Shop and Garage Equipment (394)	76,326	1,185	39
Laboratory Equipment (395)	528		40
Power Operated Equipment (396)	64,921		41
Communication Equipment (397)	120,981		42
SCADA Equipment (397.1)	0	146,866	43
Miscellaneous Equipment (398)	3,818		44
Other Tangible Property (399)	0		45
Total General Plant	441,399	148,051	
Total utility plant in service directly assignable	15,743,466	262,841	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	15,743,466	262,841	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			8,448	24
Structures and Improvements (341)			49,003	25
Distribution Reservoirs and Standpipes (342)			1,567,262	26
Transmission and Distribution Mains (343)		(3,280,756)	5,525,378	27
Fire Mains (344)			0	28
Services (345)		(614,627)	1,034,826	29
Meters (346)	49,303		639,808	30
Hydrants (348)		(320,357)	539,375	31
Other Transmission and Distribution Plant (349)			0	32
Total Transmission and Distribution Plant	49,303	(4,215,740)	9,364,100	
GENERAL PLANT				
Land and Land Rights (389)			4,984	33
Structures and Improvements (390)			23,802	34
Office Furniture and Equipment (391)			6,201	35
Computer Equipment (391.1)			35,039	36
Transportation Equipment (392)			99,920	37
Stores Equipment (393)			4,879	38
Tools, Shop and Garage Equipment (394)			77,511	39
Laboratory Equipment (395)			528	40
Power Operated Equipment (396)			64,921	41
Communication Equipment (397)	120,981		0	42
SCADA Equipment (397.1)			146,866	43
Miscellaneous Equipment (398)			3,818	44
Other Tangible Property (399)			0	45
Total General Plant	120,981	0	468,469	
Total utility plant in service directly assignable	175,205	(4,215,740)	11,615,362	
Common Utility Plant Allocated to Water Department				0 46
Total utility plant in service	175,205	(4,215,740)	11,615,362	

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)			1
Franchises and Consents (302)			2
Miscellaneous Intangible Plant (303)			3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)			4
Structures and Improvements (311)			5
Collecting and Impounding Reservoirs (312)			6
Lake, River and Other Intakes (313)			7
Wells and Springs (314)			8
Infiltration Galleries and Tunnels (315)			9
Supply Mains (316)			10
Other Water Source Plant (317)			11
Total Source of Supply Plant	0	0	
PUMPING PLANT			
Land and Land Rights (320)			12
Structures and Improvements (321)			13
Boiler Plant Equipment (322)			14
Other Power Production Equipment (323)			15
Steam Pumping Equipment (324)			16
Electric Pumping Equipment (325)			17
Diesel Pumping Equipment (326)			18
Hydraulic Pumping Equipment (327)			19
Other Pumping Equipment (328)			20
Total Pumping Plant	0	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)			21
Structures and Improvements (331)			22
Water Treatment Equipment (332)			23
Total Water Treatment Plant	0	0	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			0 7
Wells and Springs (314)			0 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			0 10
Other Water Source Plant (317)			0 11
Total Source of Supply Plant	0	0	0
PUMPING PLANT			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			0 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			0 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
Total Pumping Plant	0	0	0
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			0 23
Total Water Treatment Plant	0	0	0

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			24
Structures and Improvements (341)			25
Distribution Reservoirs and Standpipes (342)			26
Transmission and Distribution Mains (343)		106,611	27
Fire Mains (344)			28
Services (345)		29,219	29
Meters (346)			30
Hydrants (348)		15,042	31
Other Transmission and Distribution Plant (349)			32
Total Transmission and Distribution Plant	0	150,872	
GENERAL PLANT			
Land and Land Rights (389)			33
Structures and Improvements (390)			34
Office Furniture and Equipment (391)			35
Computer Equipment (391.1)			36
Transportation Equipment (392)			37
Stores Equipment (393)			38
Tools, Shop and Garage Equipment (394)			39
Laboratory Equipment (395)			40
Power Operated Equipment (396)			41
Communication Equipment (397)			42
SCADA Equipment (397.1)			43
Miscellaneous Equipment (398)			44
Other Tangible Property (399)			45
Total General Plant	0	0	
Total utility plant in service directly assignable	0	150,872	
Common Utility Plant Allocated to Water Department			46
Total utility plant in service	0	150,872	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			0 26
Transmission and Distribution Mains (343)		3,280,756	3,387,367 27
Fire Mains (344)			0 28
Services (345)		614,627	643,846 29
Meters (346)			0 30
Hydrants (348)		320,357	335,399 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	4,215,740	4,366,612
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			0 35
Computer Equipment (391.1)			0 36
Transportation Equipment (392)			0 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			0 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	0
Total utility plant in service directly assignable	0	4,215,740	4,366,612
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	0	4,215,740	4,366,612

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

--Plant Financed by Utility or Municipality--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	0			1
Collecting and Impounding Reservoirs (312)	0			2
Lake, River and Other Intakes (313)	0			3
Wells and Springs (314)	235,646	2.90%	10,859	4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	15,977	1.80%	365	6
Other Water Source Plant (317)	0			7
Total Source of Supply Plant	251,623		11,224	
PUMPING PLANT				
Structures and Improvements (321)	208,066	3.20%	8,564	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	0			10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	201,756	4.40%	11,984	12
Diesel Pumping Equipment (326)	0			13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	15,816	4.40%	0	15
Total Pumping Plant	425,638		20,548	
WATER TREATMENT PLANT				
Structures and Improvements (331)	114,255	3.20%	10,253	16
Water Treatment Equipment (332)	242,559	3.30%	16,046	17
Total Water Treatment Plant	356,814		26,299	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	32,057	3.20%	1,568	18
Distribution Reservoirs and Standpipes (342)	272,242	1.90%	29,778	19
Transmission and Distribution Mains (343)	607,177	1.30%	71,819	20
Fire Mains (344)	0			21
Services (345)	297,675	2.90%	30,010	22
Meters (346)	128,975	5.50%	34,032	23
Hydrants (348)	132,690	2.20%	11,866	24

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)
--Plant Financed by Utility or Municipality--

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					246,505	4
315					0	5
316					16,342	6
317					0	7
	0	0	0	0	262,847	
321					216,630	8
322					0	9
323					0	10
324					0	11
325	4,921				208,819	12
326					0	13
327					0	14
328					15,816	15
	4,921	0	0	0	441,265	
331					124,508	16
332					258,605	17
	0	0	0	0	383,113	
341					33,625	18
342					302,020	19
343					678,996	20
344					0	21
345					327,685	22
346	49,303	9,203			104,501	23
348					144,556	24

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

--Plant Financed by Utility or Municipality--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
TRANSMISSION AND DISTRIBUTION PLANT				
Other Transmission and Distribution Plant (349)	0			25
Total Transmission and Distribution Plant	1,470,816		179,073	
GENERAL PLANT				
Structures and Improvements (390)	17,962	2.90%	690	26
Office Furniture and Equipment (391)	5,788	5.80%	360	27
Computer Equipment (391.1)	35,039	26.70%	0	28
Transportation Equipment (392)	61,082	13.00%	11,763	29
Stores Equipment (393)	2,677	5.80%	283	30
Tools, Shop and Garage Equipment (394)	72,798	5.80%	4,461	31
Laboratory Equipment (395)	513	5.80%	15	32
Power Operated Equipment (396)	64,921	7.50%	0	33
Communication Equipment (397)	80,611	15.00%	9,074	34
SCADA Equipment (397.1)	0	15.00%	11,015	35
Miscellaneous Equipment (398)	191	5.80%	221	36
Other Tangible Property (399)	0			37
Total General Plant	341,582		37,882	
Total accum. prov. directly assignable	2,846,473		275,026	
Common Utility Plant Allocated to Water Department	0			38
Total accum. prov. for depreciation	2,846,473		275,026	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)
--Plant Financed by Utility or Municipality--

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
349					0	25
	<u>49,303</u>	<u>9,203</u>	<u>0</u>	<u>0</u>	<u>1,591,383</u>	
390					18,652	26
391					6,148	27
391.1					35,039	28
392					72,845	29
393					2,960	30
394					77,259	31
395					528	32
396					64,921	33
397	120,981			31,296	0	34
397.1				(31,296)	(20,281)	35
398					412	36
399					0	37
	<u>120,981</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>258,483</u>	
	<u>175,205</u>	<u>9,203</u>	<u>0</u>	<u>0</u>	<u>2,937,091</u>	
					0	38
	<u>175,205</u>	<u>9,203</u>	<u>0</u>	<u>0</u>	<u>2,937,091</u>	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

--Plant Financed by Contributions--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)				1
Collecting and Impounding Reservoirs (312)				2
Lake, River and Other Intakes (313)				3
Wells and Springs (314)				4
Infiltration Galleries and Tunnels (315)				5
Supply Mains (316)				6
Other Water Source Plant (317)				7
Total Source of Supply Plant	<u>0</u>		<u>0</u>	
PUMPING PLANT				
Structures and Improvements (321)				8
Boiler Plant Equipment (322)				9
Other Power Production Equipment (323)				10
Steam Pumping Equipment (324)				11
Electric Pumping Equipment (325)				12
Diesel Pumping Equipment (326)				13
Hydraulic Pumping Equipment (327)				14
Other Pumping Equipment (328)				15
Total Pumping Plant	<u>0</u>		<u>0</u>	
WATER TREATMENT PLANT				
Structures and Improvements (331)				16
Water Treatment Equipment (332)				17
Total Water Treatment Plant	<u>0</u>		<u>0</u>	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)				18
Distribution Reservoirs and Standpipes (342)				19
Transmission and Distribution Mains (343)		1.30%	43,343	20
Fire Mains (344)				21
Services (345)		2.90%	18,248	22
Meters (346)				23
Hydrants (348)		2.20%	7,213	24

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)
--Plant Financed by Contributions--

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
311					0 1
312					0 2
313					0 3
314					0 4
315					0 5
316					0 6
317					0 7
	0	0	0	0	0
321					0 8
322					0 9
323					0 10
324					0 11
325					0 12
326					0 13
327					0 14
328					0 15
	0	0	0	0	0
331					0 16
332					0 17
	0	0	0	0	0
341					0 18
342					0 19
343				226,249	269,592 20
344					0 21
345				110,921	129,169 22
346					0 23
348				49,444	56,657 24

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

--Plant Financed by Contributions--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
TRANSMISSION AND DISTRIBUTION PLANT			
Other Transmission and Distribution Plant (349)			25
Total Transmission and Distribution Plant	<u>0</u>		<u>68,804</u>
GENERAL PLANT			
Structures and Improvements (390)			26
Office Furniture and Equipment (391)			27
Computer Equipment (391.1)			28
Transportation Equipment (392)			29
Stores Equipment (393)			30
Tools, Shop and Garage Equipment (394)			31
Laboratory Equipment (395)			32
Power Operated Equipment (396)			33
Communication Equipment (397)			34
SCADA Equipment (397.1)			35
Miscellaneous Equipment (398)			36
Other Tangible Property (399)			37
Total General Plant	<u>0</u>		<u>0</u>
Total accum. prov. directly assignable	<u>0</u>		<u>68,804</u>
Common Utility Plant Allocated to Water Department			38
Total accum. prov. for depreciation	<u><u>0</u></u>		<u><u>68,804</u></u>

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)
--Plant Financed by Contributions--

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
349					0 25
	0	0	0	386,614	455,418
390					0 26
391					0 27
391.1					0 28
392					0 29
393					0 30
394					0 31
395					0 32
396					0 33
397					0 34
397.1					0 35
398					0 36
399					0 37
	0	0	0	0	0
	0	0	0	386,614	455,418
					0 38
	0	0	0	386,614	455,418

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			43,551	43,551	1
February			41,003	41,003	2
March			46,032	46,032	3
April			45,078	45,078	4
May			49,276	49,276	5
June			48,137	48,137	6
July			44,755	44,755	7
August			43,310	43,310	8
September			44,835	44,835	9
October			46,611	46,611	10
November			42,015	42,015	11
December			41,680	41,680	12
Total annual pumpage	0	0	536,283	536,283	
Less: Water sold				438,082	13
Volume pumped but not sold				98,201	14
Volume sold as a percent of volume pumped				82%	15
Volume used for water production, water quality and system maintenance				57,149	16
Volume related to equipment/system malfunction				10,984	17
Non-utility volume NOT included in water sales				10,800	18
Total volume not sold but accounted for				78,933	19
Volume pumped but unaccounted for				19,268	20
Percent of water lost				4%	21
If more than 15%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				2,204	23
Date of maximum: 5/14/2003					24
Cause of maximum:					25
Lawn Watering and Normal Usage					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				849	26
Date of minimum: 8/16/2003					27
Total KWH used for pumping for the year				1,668,497	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
408 W. 10TH STREET, KAUKAUNA	#10	660	10	950,400	Yes	1
308 ELM STREET, KAUKAUNA	#4	600	10	806,400	Yes	2
505 DODGE STREET, KAUKAUNA	#5	534	12	310,000	Yes	3
1020 BLACKWELL ST, KAUKAUNA	#8	802	15	835,000	Yes	4
101 RIVER STREET, KAUKAUNA	#9	620	18	1,660,000	Yes	5

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	#1 BOOSTER	#10 WELL	#2 BOOSTER	1
Location	KAUKAUNA	KAUKAUNA	KAUKAUNA	2
Purpose	B	P	B	3
Destination	D	R	D	4
Pump Manufacturer	LAYNE NW	JACUZZI	LAYNE NW	5
Year Installed	1967	1989	1967	6
Type	VERTICAL TURBINE	SUBMERSIBLE	VERTICAL TURBINE	7
Actual Capacity (gpm)	1,078	220	1,060	8
Pump Motor or Standby Engine Mfr	US	FRANKLIN	US	10
Year Installed	1967	1989	1967	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	75	100	75	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	#3 BOOSTER	#4 WELL	#5 WELL	14
Location	KAUKAUNA	KAUKAUNA	KAUKAUNA	15
Purpose	B	P	P	16
Destination	D	R	R	17
Pump Manufacturer	LAYNE NW	LAYNE NW	LAYNE NW	18
Year Installed	1967	1921	1935	19
Type	VERTICAL TURBINE	SUBMERSIBLE	VERTICAL TURBINE	20
Actual Capacity (gpm)	2,400	600	380	21
Pump Motor or Standby Engine Mfr	CONTINENTAL	SIMMONS	US	23
Year Installed	1967	1994	1979	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	150	100	30	26

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	#6 BOOSTER	#7 BOOSTER	#8 WELL	1
Location	KAUKAUNA	KAUKAUNA	KAUKAUNA	2
Purpose	B	B	P	3
Destination	D	D	T	4
Pump Manufacturer	GOULDS	GOULDS	SIMMONS	5
Year Installed	1985	1991	1997	6
Type	CENTRIFUGAL	CENTRIFUGAL	SUBMERSIBLE	7
Actual Capacity (gpm)	700	550	600	8
Pump Motor or				9
Standby Engine Mfr	RELIANCE	WORTHINGTON	US	10
Year Installed	1985	1991	1997	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	20	20	100	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	#9 WELL			14
Location	KAUKAUNA			15
Purpose	P			16
Destination	T			17
Pump Manufacturer	LAYNE NW			18
Year Installed	1976			19
Type	VERTICAL TURBINE			20
Actual Capacity (gpm)	1,200			21
Pump Motor or				22
Standby Engine Mfr	US			23
Year Installed	1976			24
Type	ELECTRIC			25
Horsepower	100			26

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	#1	#2	ANN STREET	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	ET	4
				5
Year constructed	1901	1940	1999	6
				7
Primary material (earthen, steel, concrete, other)	CONCRETE	CONCRETE	STEEL	8
				9
Elevation difference in feet (See Headnote 3.)	50	50	155	10
Total capacity in gallons (actual)	284,000	295,000	500,000	11
WATER TREATMENT PLANT				12
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS		13
				14
Points of application (wellhouse, central facilities, booster station, other)	OTHER	OTHER		15
				16
Filters, type (gravity, pressure, other, none)	PRESSURE	PRESSURE		17
				18
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	2.1600	1.5400		19
				20
Is a corrosion control chemical used (yes, no)?	Y	Y		21
				22
Is water fluoridated (yes, no)?	N	N		23
				24
				25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	INDUSTRIAL		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		4
			5
Year constructed	1974		6
			7
Primary material (earthen, steel, concrete, other)	STEEL		8
			9
Elevation difference in feet (See Headnote 3.)	155		10
			11
Total capacity in gallons (actual)	500,000		12
WATER TREATMENT PLANT			13
Disinfection, type of equipment (gas, liquid, powder, other)			14
			15
Points of application (wellhouse, central facilities, booster station, other)			16
			17
Filters, type (gravity, pressure, other, none)			18
			19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)			20
			21
			22
Is a corrosion control chemical used (yes, no)?			23
			24
Is water fluoridated (yes, no)?			25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	4.000	6,990	0	0	0	6,990	1
P	D	4.000	70	0	0	0	70	2
M	D	6.000	160,643	0	0	0	160,643	3
M	T	6.000	3,959	0	0	0	3,959	4
P	D	6.000	2,525	0	0	0	2,525	5
M	D	8.000	35,207	3,390	0	0	38,597	6
M	T	8.000	2,772	0	0	0	2,772	7
P	D	8.000	61,633	0	0	0	61,633	8
M	D	10.000	33,772	0	0	0	33,772	9
P	D	10.000	19,525	0	0	0	19,525	10
M	D	12.000	27,337	0	0	0	27,337	11
P	D	12.000	67,953	0	0	0	67,953	12
M	D	14.000	120	0	0	0	120	13
M	D	16.000	11,574	0	0	0	11,574	14
Total Within Municipality			434,080	3,390	0	0	437,470	
Total Utility			434,080	3,390	0	0	437,470	

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
L	0.625	666	0	0	0	666		1
M	0.750	2,020	0	0	0	2,020		2
M	1.000	2,408	40	0	0	2,448		3
M	1.250	23	0	0	0	23		4
M	1.500	39	0	0	0	39		5
M	2.000	61	0	0	0	61		6
M	4.000	17	0	0	0	17		7
M	6.000	8	0	0	0	8		8
M	8.000	1	0	0	0	1		9
Total Utility		5,243	40	0	0	5,283	0	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	5,214	757	556	(52)	5,363	806	1
0.750	154	0	18	6	142	12	2
1.000	109	3	4	(3)	105	8	3
1.500	54	1	0	(6)	49	2	4
2.000	29	2	1	0	30	2	5
3.000	18	4	0	(5)	17	8	6
4.000	6	1	2	1	6	0	7
6.000	0	0	0	1	1	1	8
Total:	5,584	768	581	(58)	5,713	839	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	4,943	266	3	3	0	148	5,363	1
0.750	138	4	0	0	0	0	142	2
1.000	18	72	1	10	1	3	105	3
1.500	0	36	4	3	1	5	49	4
2.000	0	18	7	2	1	2	30	5
3.000	0	10	4	3	0	0	17	6
4.000	0	2	0	4	0	0	6	7
6.000	0	0	1	0	0	0	1	8
Total:	5,099	408	20	25	3	158	5,713	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	734	8			742	2
Total Fire Hydrants	734	8	0	0	742	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year.

Number of hydrants operated during year:	1,484
Number of distribution system valves end of year:	1,099
Number of distribution valves operated during year:	400

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

For values that represent an increase or a decrease when compared to the previous year of greater than 15%, but not less \$10,000, please explain.

Account #601 - Operation Labor and Expenses - Increase is due to an increase in labor and related expenses operating the wells. Including an increase in operation of Well #9.

Account #614 - Maintenance of Wells and Springs - Decrease is due to significant costs incurred to repair Well #9 in 2002. These costs did not recur in 2003.

Account #623 - Fuel or Power Purchased for Pumping - Increase is partly due to operating Well #9 in 2003 and partly due to an overall increase in power costs in 2003, including an electric rate increase.

Account #640 - Operation Supervision and Engineering - Increase is due to an extensive engineering investigation to determine ways to treat the water in order to lower the radium level.

Account #643 - Miscellaneous Expense - Increase is due to a distribution supply study completed in 2003.

Account #660 - Operation Supervision and Engineering - Decrease is due to a reduction of labor costs charged to this account. Direct supervision of specific activities was charged to the appropriate account.

Account #670 - Maintenance Supervision and Engineering - Decrease is due to a greater amount of supervisory time being charged directly to the specific activity in 2003.

Account #673 - Maintenance of Transmission and Distribution Mains - Increase is due to an increase in the number and severity of main breaks in 2003 as compared to 2002.

Account #675 - Maintenance of Services - Increase is due to an increase in labor and materials used to maintain services in 2003. This number corresponds to the increase in Account #673.

Account #920 - Administrative and General Salaries - Increase in costs is due to a change in responsibilities of the administrative staff requiring a greater allocation of administrative salaries to the water utility. Also, the Water Supervisor received a retirement agreement which included a severance package charged to this account.

Account #926 - Employee Pensions and Benefits - Increase is due to an increase in Health Insurance premiums and the addition of Dental Coverage in 2003.

Water Utility Plant in Service --Plant Financed by Utility or Municipality-- (Page W-08)

If Additions for Accounts OTHER than 316, 343, 345, 346 and 348 exceed \$100,000, please explain.
If applicable, provide construction authorization.

Account #397.1 - SCADA Equipment - In 2003, the water utility installed a new SCADA system.

WATER OPERATING SECTION FOOTNOTES

Water Utility Plant in Service --Plant Financed by Utility or Municipality-- (Page W-08)

If Retirements for Accounts OTHER than 316, 343, 345, 346 or 348 exceed \$100,000, please explain.

Account #397 - Communication Equipment - In 2003, the water utility installed a new SCADA system. The old SCADA system was retired from this account since it was originally charged to this account.

If Adjustments for any account are nonzero, please explain.

All adjustments appearing in the adjustment column are the result of implementation of PSC Docket #05-US-105.

Water Utility Plant in Service --Plant Financed by Contributions-- (Page W-10)

If Adjustments for any account are nonzero, please explain.

All adjustments appearing in the adjustment column are the result of implementation of PSC Docket #05-US-105.

Accumulated Provision for Depreciation - Water --Plant Financed by Utility or Municipality-- (Page W-12)

If End of Year Balance is less than zero, please explain.

Account #397 (Communication Equipment) and Account #397.1 (SCADA Equipment) - In 2003, a new SCADA System was installed. Because the old SCADA System was accounted for in Account #397, an adjustment was made to transfer the remaining accumulated depreciation balance in #397 to the proper SCADA Equipment account (#397.1).

Accumulated Provision for Depreciation - Water --Plant Financed by Contributions-- (Page W-14)

General footnotes

All adjustments appearing in the adjustment column are the result of implementation of PSC Docket #05-US-105.

Water Mains (Page W-21)

If Added During Year column total is greater than zero, please explain financing following the criteria listed in the schedule headnote No. 5.

The Utility does not normally construct new water main. Developers pay for construction of all main extensions. The Utility, however, does reimburse the developers for oversizing.

The Utility also contracts on an ongoing basis for main relays performed in conjunction with the City of Kaukauna Public Works Department (sewer). The Utility finances these projects.

Water Services (Page W-22)

If net additions are greater than zero, please explain financing by following criteria listed in schedule headnote No. 3.

For services installed by the developers, the basis for recording the cost is either an amount supplied by the developer or a composite of costs quoted on recent similar projects.

For services installed by the Utility, or Utility contractor, as part of a relay project, costs are financed by debt issuance or the Utility's earnings.

WATER OPERATING SECTION FOOTNOTES

Meters (Page W-23)

Explain all reported adjustments.

Adjustments to the number of Meters at the end of the year is due to efforts to reconcile the Meter database and timing issues. All meter additions and retirements were ascertained from the Meter database in 2003. The Meter database was put into operation late 2002.

Hydrants and Distribution System Valves (Page W-24)

General footnotes

During 2003, less than half of the valves were operated due to an emphasis on catching up with meter testing. A greater emphasis on valve operation will be implemented in 2004.

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Electricity			
Sales of Electricity (440-448)	33,210,494	29,942,614	1
Total Sales of Electricity	33,210,494	29,942,614	
Other Operating Revenues			
Forfeited Discounts (450)	19,775	15,547	2
Miscellaneous Service Revenues (451)	8,229	3,057	3
Sales of Water and Water Power (453)	0	0	4
Rent from Electric Property (454)	149,274	144,154	5
Interdepartmental Rents (455)	9,702	9,702	6
Other Electric Revenues (456)	78,404	12,300	7
Total Other Operating Revenues	265,384	184,760	
Total Operating Revenues	33,475,878	30,127,374	
Operation and Maintenance Expenses			
Power Production Expenses (500-557)	25,913,514	23,849,346	8
Transmission Expenses (560-573)	0	0	9
Distribution Expenses (580-598)	1,052,621	997,352	10
Customer Accounts Expenses (901-905)	325,514	272,239	11
Sales Expenses (911-916)	31,515	20,069	12
Administrative and General Expenses (920-932)	1,268,482	1,294,972	13
Total Operation and Maintenance Expenses	28,591,646	26,433,978	
Other Expenses			
Depreciation Expense (403)	1,404,555	1,579,741	14
Amortization Expense (404-407)		0	15
Taxes (408)	1,239,760	1,259,473	16
Total Other Expenses	2,644,315	2,839,214	
Total Operating Expenses	31,235,961	29,273,192	
NET OPERATING INCOME	2,239,917	854,182	

OTHER OPERATING REVENUES (ELECTRIC)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.

Particulars (a)	Amount (b)	
Forfeited Discounts (450):		
Customer late payment charges	19,775	1
Other (specify):		
NONE		2
Total Forfeited Discounts (450)	19,775	
Miscellaneous Service Revenues (451):		
TEMPORARY SERVICE AND MISCELLANEOUS FEES	8,229	3
Total Miscellaneous Service Revenues (451)	8,229	
Sales of Water and Water Power (453):		
NONE		4
Total Sales of Water and Water Power (453)	0	
Rent from Electric Property (454):		
POLE RENTAL	149,274	5
Total Rent from Electric Property (454)	149,274	
Interdepartmental Rents (455):		
RENT FROM WATER UTILITY	9,702	6
Total Interdepartmental Rents (455)	9,702	
Other Electric Revenues (456):		
SALES TAX DISCOUNT	5,842	7
JOINT TRENCHING	72,562	8
Total Other Electric Revenues (456)	78,404	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
POWER PRODUCTION EXPENSES			
STEAM POWER GENERATION EXPENSES			
Operation Supervision and Engineering (500)	0	1	
Fuel (501)	0	2	
Steam Expenses (502)	0	3	
Steam from Other Sources (503)	0	4	
Steam Transferred -- Credit (504)	0	5	
Electric Expenses (505)	0	6	
Miscellaneous Steam Power Expenses (506)	0	7	
Rents (507)	0	8	
Maintenance Supervision and Engineering (510)	0	9	
Maintenance of Structures (511)	0	10	
Maintenance of Boiler Plant (512)	0	11	
Maintenance of Electric Plant (513)	0	12	
Maintenance of Miscellaneous Steam Plant (514)	0	13	
Total Steam Power Generation Expenses	0	0	
HYDRAULIC POWER GENERATION EXPENSES			
Operation Supervision and Engineering (535)	66,702	71,081	14
Water for Power (536)	19,023	22,591	15
Hydraulic Expenses (537)	73,844	65,013	16
Electric Expenses (538)	213,553	126,310	17
Miscellaneous Hydraulic Power Generation Expenses (539)	104,855	121,717	18
Rents (540)	0	0	19
Maintenance Supervision and Engineering (541)	46,960	19,458	20
Maintenance of Structures (542)	9,484	19,009	21
Maintenance of Reservoirs, Dams and Waterways (543)	75,293	50,851	22
Maintenance of Electric Plant (544)	262,019	394,380	23
Maintenance of Miscellaneous Hydraulic Plant (545)	19,061	5,172	24
Total Hydraulic Power Generation Expenses	890,794	895,582	
OTHER POWER GENERATION EXPENSES			
Operation Supervision and Engineering (546)	8,753	15,682	25
Fuel (547)	0	0	26
Generation Expenses (548)	4,697	16,234	27

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
POWER PRODUCTION EXPENSES			
OTHER POWER GENERATION EXPENSES			
Miscellaneous Other Power Generation Expenses (549)	96	637	28
Rents (550)	0	0	29
Maintenance Supervision and Engineering (551)	8,063	15,183	30
Maintenance of Structures (552)	3,938	205	31
Maintenance of Generating and Electric Plant (553)	3,539	6,872	32
Maintenance of Miscellaneous Other Power Generating Plant (554)	0	113	33
Total Other Power Generation Expenses	29,086	54,926	
OTHER POWER SUPPLY EXPENSES			
Purchased Power (555)	24,748,690	22,643,433	34
System Control and Load Dispatching (556)	244,944	255,405	35
Other Expenses (557)	0	0	36
Total Other Power Supply Expenses	24,993,634	22,898,838	
Total Power Production Expenses	25,913,514	23,849,346	
TRANSMISSION EXPENSES			
Operation Supervision and Engineering (560)		0	37
Load Dispatching (561)		0	38
Station Expenses (562)		0	39
Overhead Line Expenses (563)		0	40
Underground Line Expenses (564)		0	41
Miscellaneous Transmission Expenses (566)		0	42
Rents (567)		0	43
Maintenance Supervision and Engineering (568)		0	44
Maintenance of Structures (569)		0	45
Maintenance of Station Equipment (570)		0	46
Maintenance of Overhead Lines (571)		0	47
Maintenance of Underground Lines (572)		0	48
Maintenance of Miscellaneous Transmission Plant (573)		0	49
Total Transmission Expenses	0	0	
DISTRIBUTION EXPENSES			
Operation Supervision and Engineering (580)	212,474	192,125	50

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
DISTRIBUTION EXPENSES			
Load Dispatching (581)	84,192	87,832	51
Station Expenses (582)	51,719	30,230	52
Overhead Line Expenses (583)	20,381	46,500	53
Underground Line Expenses (584)	39,991	1,013	54
Street Lighting and Signal System Expenses (585)	1,923	286	55
Meter Expenses (586)	95,408	61,499	56
Customer Installations Expenses (587)	0	0	57
Miscellaneous Distribution Expenses (588)	117,623	54,200	58
Rents (589)	0	0	59
Maintenance Supervision and Engineering (590)	42,598	26,383	60
Maintenance of Structures (591)	797	233	61
Maintenance of Station Equipment (592)	104,025	107,795	62
Maintenance of Overhead Lines (593)	207,358	232,747	63
Maintenance of Underground Lines (594)	35,635	134,995	64
Maintenance of Line Transformers (595)	14,449	0	65
Maintenance of Street Lighting and Signal Systems (596)	21,396	20,713	66
Maintenance of Meters (597)	2,631	769	67
Maintenance of Miscellaneous Distribution Plant (598)	21	32	68
Total Distribution Expenses	1,052,621	997,352	
CUSTOMER ACCOUNTS EXPENSES			
Supervision (901)	44,281	32,003	69
Meter Reading Expenses (902)	120,996	116,156	70
Customer Records and Collection Expenses (903)	111,663	100,623	71
Uncollectible Accounts (904)	45,136	20,425	72
Miscellaneous Customer Accounts Expenses (905)	3,438	3,032	73
Total Customer Accounts Expenses	325,514	272,239	
SALES EXPENSES			
Supervision (911)	4,087	7,186	74
Demonstrating and Selling Expenses (912)		443	75
Advertising Expenses (913)	27,428	12,440	76

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
SALES EXPENSES			
Miscellaneous Sales Expenses (916)	0	0	77
Total Sales Expenses	31,515	20,069	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	156,072	211,956	78
Office Supplies and Expenses (921)	71,751	87,893	79
Administrative Expenses Transferred -- Credit (922)	25,022	1,046	80
Outside Services Employed (923)	49,864	37,441	81
Property Insurance (924)	93,587	121,823	82
Injuries and Damages (925)	99,998	107,689	83
Employee Pensions and Benefits (926)	571,561	503,971	84
Regulatory Commission Expenses (928)	17,045	8,137	85
Duplicate Charges -- Credit (929)	0	0	86
Miscellaneous General Expenses (930)	59,754	90,071	87
Rents (931)	0	0	88
Maintenance of General Plant (932)	173,872	127,037	89
Total Administrative and General Expenses	1,268,482	1,294,972	
Total Operation and Maintenance Expenses	28,591,646	26,433,978	

TAXES (ACCT. 408 - ELECTRIC)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent		481,228	481,339	1
Social Security		136,508	132,747	2
Wisconsin Gross Receipts Tax		588,756	616,156	3
PSC Remainder Assessment		33,268	29,231	4
Other (specify): NONE		0	0	5
Total tax expense		1,239,760	1,259,473	

PROPERTY TAX EQUIVALENT (ELECTRIC)

1. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
2. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
3. The utility plant balance first of year should include the gross book values of plant in service (total of utility financed and contributed plant), property held for future use and construction work in progress.
4. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
5. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
6. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Outagamie				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.192770				3
County tax rate	mills		4.567780				4
Local tax rate	mills		7.735730				5
School tax rate	mills		9.305670				6
Voc. school tax rate	mills		1.733940				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		23.535890				10
Less: state credit	mills		1.234930				11
Net tax rate	mills		22.300960				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		7.735730				14
Combined School Tax Rate	mills		11.039610				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		18.775340				17
Total Tax Rate	mills		23.535890				18
Ratio of Local and School Tax to Total	dec.		0.797732				19
Total tax net of state credit	mills		22.300960				20
Net Local and School Tax Rate	mills		17.790196				21
Utility Plant, Jan. 1	\$	57,240,111	57,240,111				22
Materials & Supplies	\$	735,426	735,426				23
Subtotal	\$	57,975,537	57,975,537				24
Less: Plant Outside Limits	\$	31,903,078	31,903,078				25
Taxable Assets	\$	26,072,459	26,072,459				26
Assessment Ratio	dec.		1.037500				27
Assessed Value	\$	27,050,176	27,050,176				28
Net Local & School Rate	mills		17.790196				29
Tax Equiv. Computed for Current Year	\$	481,228	481,228				30
Tax Equivalent per 1994 PSC Report	\$	451,463					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32
Tax equiv. for current year (see note 5)	\$	481,228					34

ELECTRIC UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
STEAM PRODUCTION PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Boiler Plant Equipment (312)	0		6
Engines and Engine Driven Generators (313)	0		7
Turbogenerator Units (314)	0		8
Accessory Electric Equipment (315)	0		9
Miscellaneous Power Plant Equipment (316)	0		10
Total Steam Production Plant	0	0	
HYDRAULIC PRODUCTION PLANT			
Land and Land Rights (330)	896,322		11
Structures and Improvements (331)	5,128,104		12
Reservoirs, Dams and Waterways (332)	7,721,231		13
Water Wheels, Turbines and Generators (333)	6,513,922		14
Accessory Electric Equipment (334)	1,638,972		15
Miscellaneous Power Plant Equipment (335)	137,365		16
Roads, Railroads and Bridges (336)	432,172		17
Total Hydraulic Production Plant	22,468,088	0	
OTHER PRODUCTION PLANT			
Land and Land Rights (340)	27,532		18
Structures and Improvements (341)	147,667		19
Fuel Holders, Producers and Accessories (342)	183,462		20
Prime Movers (343)	1,423,069		21
Generators (344)	574,469		22
Accessory Electric Equipment (345)	476,697		23
Miscellaneous Power Plant Equipment (346)	15,020		24
Total Other Production Plant	2,847,916	0	

ELECTRIC UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
STEAM PRODUCTION PLANT				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			0	5
Boiler Plant Equipment (312)			0	6
Engines and Engine Driven Generators (313)			0	7
Turbogenerator Units (314)			0	8
Accessory Electric Equipment (315)			0	9
Miscellaneous Power Plant Equipment (316)			0	10
Total Steam Production Plant	0	0	0	
HYDRAULIC PRODUCTION PLANT				
Land and Land Rights (330)			896,322	11
Structures and Improvements (331)			5,128,104	12
Reservoirs, Dams and Waterways (332)			7,721,231	13
Water Wheels, Turbines and Generators (333)			6,513,922	14
Accessory Electric Equipment (334)			1,638,972	15
Miscellaneous Power Plant Equipment (335)			137,365	16
Roads, Railroads and Bridges (336)			432,172	17
Total Hydraulic Production Plant	0	0	22,468,088	
OTHER PRODUCTION PLANT				
Land and Land Rights (340)			27,532	18
Structures and Improvements (341)			147,667	19
Fuel Holders, Producers and Accessories (342)			183,462	20
Prime Movers (343)	451,299		971,770	21
Generators (344)	115,397		459,072	22
Accessory Electric Equipment (345)	160,217		316,480	23
Miscellaneous Power Plant Equipment (346)	2,516		12,504	24
Total Other Production Plant	729,429	0	2,118,487	

ELECTRIC UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION PLANT			
Land and Land Rights (350)	0		25
Structures and Improvements (352)	0		26
Station Equipment (353)	0		27
Towers and Fixtures (354)	0		28
Poles and Fixtures (355)	0		29
Overhead Conductors and Devices (356)	0		30
Underground Conduit (357)	0		31
Underground Conductors and Devices (358)	0		32
Roads and Trails (359)	0		33
Total Transmission Plant	0	0	
DISTRIBUTION PLANT			
Land and Land Rights (360)	225,841		34
Structures and Improvements (361)	83,295		35
Station Equipment (362)	7,756,734	764,111	36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	3,670,019	177,727	38
Overhead Conductors and Devices (365)	3,627,026	144,734	39
Underground Conduit (366)	257,839	46,794	40
Underground Conductors and Devices (367)	3,765,322	176,485	41
Line Transformers (368)	3,674,788	261,532	42
Services (369)	1,665,957	112,078	43
Meters (370)	826,188	110,712	44
Installations on Customers' Premises (371)	99,851	434	45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	1,209,105	47,960	47
Total Distribution Plant	26,861,965	1,842,567	
GENERAL PLANT			
Land and Land Rights (389)	45,734		48
Structures and Improvements (390)	1,608,597		49
Office Furniture and Equipment (391)	122,831	32,079	50
Computer Equipment (391.1)	442,130	13,758	51
Transportation Equipment (392)	1,000,598	27,308	52
Stores Equipment (393)	53,530		53
Tools, Shop and Garage Equipment (394)	466,859	13,114	54

ELECTRIC UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION PLANT				
Land and Land Rights (350)			0	25
Structures and Improvements (352)			0	26
Station Equipment (353)			0	27
Towers and Fixtures (354)			0	28
Poles and Fixtures (355)			0	29
Overhead Conductors and Devices (356)			0	30
Underground Conduit (357)			0	31
Underground Conductors and Devices (358)			0	32
Roads and Trails (359)			0	33
Total Transmission Plant	0	0	0	
DISTRIBUTION PLANT				
Land and Land Rights (360)			225,841	34
Structures and Improvements (361)			83,295	35
Station Equipment (362)	241		8,520,604	36
Storage Battery Equipment (363)			0	37
Poles, Towers and Fixtures (364)	2,922	(1,356,920)	2,487,904	38
Overhead Conductors and Devices (365)	813	(1,341,075)	2,429,872	39
Underground Conduit (366)	189	(95,071)	209,373	40
Underground Conductors and Devices (367)	11,551	(1,392,451)	2,537,805	41
Line Transformers (368)	56,509		3,879,811	42
Services (369)	1,940	(616,039)	1,160,056	43
Meters (370)	17,561		919,339	44
Installations on Customers' Premises (371)			100,285	45
Leased Property on Customers' Premises (372)			0	46
Street Lighting and Signal Systems (373)	3,922		1,253,143	47
Total Distribution Plant	95,648	(4,801,556)	23,807,328	
GENERAL PLANT				
Land and Land Rights (389)			45,734	48
Structures and Improvements (390)			1,608,597	49
Office Furniture and Equipment (391)			154,910	50
Computer Equipment (391.1)			455,888	51
Transportation Equipment (392)			1,027,906	52
Stores Equipment (393)			53,530	53
Tools, Shop and Garage Equipment (394)			479,973	54

ELECTRIC UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
GENERAL PLANT			
Laboratory Equipment (395)	56,427		55
Power Operated Equipment (396)	117,783	93,585	56
Communication Equipment (397)	142,603	2,562	57
Miscellaneous Equipment (398)	15,273	2,929	58
Other Tangible Property (399)	0		59
Total General Plant	4,072,365	185,335	
Total utility plant in service directly assignable	56,250,334	2,027,902	
 Common Utility Plant Allocated to Electric Department	 0		 60
 Total utility plant in service	 56,250,334	 2,027,902	

ELECTRIC UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
GENERAL PLANT			
Laboratory Equipment (395)			56,427 55
Power Operated Equipment (396)			211,368 56
Communication Equipment (397)			145,165 57
Miscellaneous Equipment (398)			18,202 58
Other Tangible Property (399)			0 59
Total General Plant	0	0	4,257,700
Total utility plant in service directly assignable	825,077	(4,801,556)	52,651,603
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	825,077	(4,801,556)	52,651,603

ELECTRIC UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)			1
Franchises and Consents (302)			2
Miscellaneous Intangible Plant (303)			3
Total Intangible Plant	<u>0</u>	<u>0</u>	
 STEAM PRODUCTION PLANT			
Land and Land Rights (310)			4
Structures and Improvements (311)			5
Boiler Plant Equipment (312)			6
Engines and Engine Driven Generators (313)			7
Turbogenerator Units (314)			8
Accessory Electric Equipment (315)			9
Miscellaneous Power Plant Equipment (316)			10
Total Steam Production Plant	<u>0</u>	<u>0</u>	
 HYDRAULIC PRODUCTION PLANT			
Land and Land Rights (330)			11
Structures and Improvements (331)			12
Reservoirs, Dams and Waterways (332)			13
Water Wheels, Turbines and Generators (333)			14
Accessory Electric Equipment (334)			15
Miscellaneous Power Plant Equipment (335)			16
Roads, Railroads and Bridges (336)			17
Total Hydraulic Production Plant	<u>0</u>	<u>0</u>	
 OTHER PRODUCTION PLANT			
Land and Land Rights (340)			18
Structures and Improvements (341)			19
Fuel Holders, Producers and Accessories (342)			20
Prime Movers (343)			21
Generators (344)			22
Accessory Electric Equipment (345)			23
Miscellaneous Power Plant Equipment (346)			24
Total Other Production Plant	<u>0</u>	<u>0</u>	

ELECTRIC UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
STEAM PRODUCTION PLANT			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Boiler Plant Equipment (312)			0 6
Engines and Engine Driven Generators (313)			0 7
Turbogenerator Units (314)			0 8
Accessory Electric Equipment (315)			0 9
Miscellaneous Power Plant Equipment (316)			0 10
Total Steam Production Plant	0	0	0
HYDRAULIC PRODUCTION PLANT			
Land and Land Rights (330)			0 11
Structures and Improvements (331)			0 12
Reservoirs, Dams and Waterways (332)			0 13
Water Wheels, Turbines and Generators (333)			0 14
Accessory Electric Equipment (334)			0 15
Miscellaneous Power Plant Equipment (335)			0 16
Roads, Railroads and Bridges (336)			0 17
Total Hydraulic Production Plant	0	0	0
OTHER PRODUCTION PLANT			
Land and Land Rights (340)			0 18
Structures and Improvements (341)			0 19
Fuel Holders, Producers and Accessories (342)			0 20
Prime Movers (343)			0 21
Generators (344)			0 22
Accessory Electric Equipment (345)			0 23
Miscellaneous Power Plant Equipment (346)			0 24
Total Other Production Plant	0	0	0

ELECTRIC UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION PLANT			
Land and Land Rights (350)			25
Structures and Improvements (352)			26
Station Equipment (353)			27
Towers and Fixtures (354)			28
Poles and Fixtures (355)			29
Overhead Conductors and Devices (356)			30
Underground Conduit (357)			31
Underground Conductors and Devices (358)			32
Roads and Trails (359)			33
Total Transmission Plant	<u>0</u>	<u>0</u>	
DISTRIBUTION PLANT			
Land and Land Rights (360)			34
Structures and Improvements (361)			35
Station Equipment (362)			36
Storage Battery Equipment (363)			37
Poles, Towers and Fixtures (364)		26,548	38
Overhead Conductors and Devices (365)		18,954	39
Underground Conduit (366)		97,656	40
Underground Conductors and Devices (367)		361,672	41
Line Transformers (368)			42
Services (369)		18,440	43
Meters (370)			44
Installations on Customers' Premises (371)			45
Leased Property on Customers' Premises (372)			46
Street Lighting and Signal Systems (373)		110,459	47
Total Distribution Plant	<u>0</u>	<u>633,729</u>	
GENERAL PLANT			
Land and Land Rights (389)			48
Structures and Improvements (390)			49
Office Furniture and Equipment (391)			50
Computer Equipment (391.1)			51
Transportation Equipment (392)			52
Stores Equipment (393)			53
Tools, Shop and Garage Equipment (394)			54

ELECTRIC UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION PLANT			
Land and Land Rights (350)			0 25
Structures and Improvements (352)			0 26
Station Equipment (353)			0 27
Towers and Fixtures (354)			0 28
Poles and Fixtures (355)			0 29
Overhead Conductors and Devices (356)			0 30
Underground Conduit (357)			0 31
Underground Conductors and Devices (358)			0 32
Roads and Trails (359)			0 33
Total Transmission Plant	0	0	0
DISTRIBUTION PLANT			
Land and Land Rights (360)			0 34
Structures and Improvements (361)			0 35
Station Equipment (362)			0 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)	1,717	1,356,920	1,381,751 38
Overhead Conductors and Devices (365)	478	1,341,075	1,359,551 39
Underground Conduit (366)	111	95,071	192,616 40
Underground Conductors and Devices (367)	6,783	1,392,451	1,747,340 41
Line Transformers (368)			0 42
Services (369)	1,139	616,039	633,340 43
Meters (370)			0 44
Installations on Customers' Premises (371)			0 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)			110,459 47
Total Distribution Plant	10,228	4,801,556	5,425,057
GENERAL PLANT			
Land and Land Rights (389)			0 48
Structures and Improvements (390)			0 49
Office Furniture and Equipment (391)			0 50
Computer Equipment (391.1)			0 51
Transportation Equipment (392)			0 52
Stores Equipment (393)			0 53
Tools, Shop and Garage Equipment (394)			0 54

ELECTRIC UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)
GENERAL PLANT		
Laboratory Equipment (395)		55
Power Operated Equipment (396)		56
Communication Equipment (397)		57
Miscellaneous Equipment (398)		58
Other Tangible Property (399)		59
Total General Plant	0	0
Total utility plant in service directly assignable	0	633,729
 Common Utility Plant Allocated to Electric Department		 60
 Total utility plant in service	 0	 633,729

ELECTRIC UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
GENERAL PLANT			
Laboratory Equipment (395)			0 55
Power Operated Equipment (396)			0 56
Communication Equipment (397)			0 57
Miscellaneous Equipment (398)			0 58
Other Tangible Property (399)			0 59
Total General Plant	0	0	0
Total utility plant in service directly assignable	10,228	4,801,556	5,425,057
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	10,228	4,801,556	5,425,057

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

--Plant Financed by Utility or Municipality--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
STEAM PRODUCTION PLANT				
Structures and Improvements (311)	0			1
Boiler Plant Equipment (312)	0			2
Engines and Engine Driven Generators (313)	0			3
Turbogenerator Units (314)	0			4
Accessory Electric Equipment (315)	0			5
Miscellaneous Power Plant Equipment (316)	0			6
Total Steam Production Plant	0		0	
HYDRAULIC PRODUCTION PLANT				
Structures and Improvements (331)	2,134,926	1.72%	88,200	7
Reservoirs, Dams and Waterways (332)	1,664,035	1.92%	148,251	8
Water Wheels, Turbines and Generators (333)	2,750,802	1.85%	120,508	9
Accessory Electric Equipment (334)	1,228,702	4.17%	68,345	10
Miscellaneous Power Plant Equipment (335)	98,978	3.33%	4,574	11
Roads, Railroads and Bridges (336)	76,453	4.00%	17,287	12
Total Hydraulic Production Plant	7,953,896		447,165	
OTHER PRODUCTION PLANT				
Structures and Improvements (341)	84,781	2.08%	3,071	13
Fuel Holders, Producers and Accessories (342)	55,885	3.03%	5,559	14
Prime Movers (343)	1,423,069	3.03%	0	15
Generators (344)	574,469	3.03%	0	16
Accessory Electric Equipment (345)	336,208	3.03%	12,017	17
Miscellaneous Power Plant Equipment (346)	15,020	4.00%	0	18
Total Other Production Plant	2,489,432		20,647	
TRANSMISSION PLANT				
Structures and Improvements (352)	0			19
Station Equipment (353)	0	3.03%		20
Towers and Fixtures (354)	0			21
Poles and Fixtures (355)	0	3.33%		22
Overhead Conductors and Devices (356)	0	3.03%		23
Underground Conduit (357)	0			24
Underground Conductors and Devices (358)	0			25

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)
--Plant Financed by Utility or Municipality--

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					0	4
315					0	5
316					0	6
	0	0	0	0	0	
331					2,223,126	7
332					1,812,286	8
333					2,871,310	9
334					1,297,047	10
335					103,552	11
336					93,740	12
	0	0	0	0	8,401,061	
341					87,852	13
342		24,868			36,576	14
343	451,299	90,325	220,000		1,101,445	15
344	115,397				459,072	16
345	160,217				188,008	17
346	2,516				12,504	18
	729,429	115,193	220,000	0	1,885,457	
352					0	19
353					0	20
354					0	21
355					0	22
356					0	23
357					0	24
358					0	25

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

--Plant Financed by Utility or Municipality--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
TRANSMISSION PLANT				
Roads and Trails (359)	0			26
Total Transmission Plant	0		0	
DISTRIBUTION PLANT				
Structures and Improvements (361)	83,295	3.23%	0	27
Station Equipment (362)	3,962,322	3.23%	262,879	28
Storage Battery Equipment (363)	0			29
Poles, Towers and Fixtures (364)	1,719,674	4.07%	97,700	30
Overhead Conductors and Devices (365)	1,637,034	4.00%	94,316	31
Underground Conduit (366)	73,583	2.50%	4,652	32
Underground Conductors and Devices (367)	1,005,482	3.67%	90,111	33
Line Transformers (368)	1,391,106	3.33%	125,784	34
Services (369)	850,812	4.38%	48,398	35
Meters (370)	248,654	3.70%	32,292	36
Installations on Customers' Premises (371)	69,608	5.50%	5,504	37
Leased Property on Customers' Premises (372)	0			38
Street Lighting and Signal Systems (373)	565,864	4.78%	58,848	39
Total Distribution Plant	11,607,434		820,484	
GENERAL PLANT				
Structures and Improvements (390)	857,249	2.56%	41,180	40
Office Furniture and Equipment (391)	112,038	6.25%	8,679	41
Computer Equipment (391.1)	442,130	14.29%	13,758	42
Transportation Equipment (392)	594,223	10.00%	74,051	43
Stores Equipment (393)	23,100	4.55%	2,436	44
Tools, Shop and Garage Equipment (394)	221,067	6.67%	31,577	45
Laboratory Equipment (395)	36,756	4.55%	2,567	46
Power Operated Equipment (396)	61,049	10.00%	14,952	47
Communication Equipment (397)	66,709	10.00%	14,388	48
Miscellaneous Equipment (398)	764	10.00%	1,674	49
Other Tangible Property (399)	0			50
Total General Plant	2,415,085		205,262	
Total accum. prov. directly assignable	24,465,847		1,493,558	

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)
--Plant Financed by Utility or Municipality--

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
359					0	26
	0	0	0	0	0	
361					83,295	27
362	241				4,224,960	28
363					0	29
364	2,922	6,366	9,790		1,817,876	30
365	813	553	5,977		1,735,961	31
366	189	236			77,810	32
367	11,551	6,826			1,077,216	33
368	56,509	1,400	8,552		1,467,533	34
369	1,940	2,910			894,360	35
370	17,561	3,040	3,514		263,859	36
371					75,112	37
372					0	38
373	3,922	1,968	1,173		619,995	39
	95,648	23,299	29,006	0	12,337,977	
390					898,429	40
391					120,717	41
391.1			500		456,388	42
392					668,274	43
393					25,536	44
394					252,644	45
395					39,323	46
396					76,001	47
397					81,097	48
398					2,438	49
399					0	50
	0	0	500	0	2,620,847	
	825,077	138,492	249,506	0	25,245,342	

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC
--Plant Financed by Utility or Municipality--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
Common Utility Plant Allocated to Electric Department	0		51
Total accum. prov. for depreciation	<u>24,465,847</u>		<u>1,493,558</u>

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)
--Plant Financed by Utility or Municipality--

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
					0 51
	825,077	138,492	249,506	0	25,245,342

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

--Plant Financed by Contributions--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
STEAM PRODUCTION PLANT			
Structures and Improvements (311)			1
Boiler Plant Equipment (312)			2
Engines and Engine Driven Generators (313)			3
Turbogenerator Units (314)			4
Accessory Electric Equipment (315)			5
Miscellaneous Power Plant Equipment (316)			6
Total Steam Production Plant	<u>0</u>		<u>0</u>
HYDRAULIC PRODUCTION PLANT			
Structures and Improvements (331)			7
Reservoirs, Dams and Waterways (332)			8
Water Wheels, Turbines and Generators (333)			9
Accessory Electric Equipment (334)			10
Miscellaneous Power Plant Equipment (335)			11
Roads, Railroads and Bridges (336)			12
Total Hydraulic Production Plant	<u>0</u>		<u>0</u>
OTHER PRODUCTION PLANT			
Structures and Improvements (341)			13
Fuel Holders, Producers and Accessories (342)			14
Prime Movers (343)			15
Generators (344)			16
Accessory Electric Equipment (345)			17
Miscellaneous Power Plant Equipment (346)			18
Total Other Production Plant	<u>0</u>		<u>0</u>
TRANSMISSION PLANT			
Structures and Improvements (352)			19
Station Equipment (353)			20
Towers and Fixtures (354)			21
Poles and Fixtures (355)			22
Overhead Conductors and Devices (356)			23
Underground Conduit (357)			24
Underground Conductors and Devices (358)			25

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)
--Plant Financed by Contributions--

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
311					0 1
312					0 2
313					0 3
314					0 4
315					0 5
316					0 6
	0	0	0	0	0
331					0 7
332					0 8
333					0 9
334					0 10
335					0 11
336					0 12
	0	0	0	0	0
341					0 13
342					0 14
343					0 15
344					0 16
345					0 17
346					0 18
	0	0	0	0	0
352					0 19
353					0 20
354					0 21
355					0 22
356					0 23
357					0 24
358					0 25

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

--Plant Financed by Contributions--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
TRANSMISSION PLANT				
Roads and Trails (359)				26
Total Transmission Plant	<u>0</u>		<u>0</u>	
DISTRIBUTION PLANT				
Structures and Improvements (361)				27
Station Equipment (362)				28
Storage Battery Equipment (363)				29
Poles, Towers and Fixtures (364)		4.07%	55,732	30
Overhead Conductors and Devices (365)		4.00%	54,013	31
Underground Conduit (366)		2.50%	3,596	32
Underground Conductors and Devices (367)		3.67%	57,615	33
Line Transformers (368)				34
Services (369)		4.38%	27,361	35
Meters (370)				36
Installations on Customers' Premises (371)				37
Leased Property on Customers' Premises (372)				38
Street Lighting and Signal Systems (373)		4.78%	2,640	39
Total Distribution Plant	<u>0</u>		<u>200,957</u>	
GENERAL PLANT				
Structures and Improvements (390)				40
Office Furniture and Equipment (391)				41
Computer Equipment (391.1)				42
Transportation Equipment (392)				43
Stores Equipment (393)				44
Tools, Shop and Garage Equipment (394)				45
Laboratory Equipment (395)				46
Power Operated Equipment (396)				47
Communication Equipment (397)				48
Miscellaneous Equipment (398)				49
Other Tangible Property (399)				50
Total General Plant	<u>0</u>		<u>0</u>	
Total accum. prov. directly assignable	<u>0</u>		<u>200,957</u>	

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)
--Plant Financed by Contributions--

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
359					0 26
	0	0	0	0	0
361					0 27
362					0 28
363					0 29
364	1,717	3,739		635,853	686,129 30
365	478	324		605,308	658,519 31
366	111	139		27,133	30,479 32
367	6,783	4,009		371,784	418,607 33
368					0 34
369	1,139	1,709		314,635	339,148 35
370					0 36
371					0 37
372					0 38
373					2,640 39
	10,228	9,920	0	1,954,713	2,135,522
390					0 40
391					0 41
391.1					0 42
392					0 43
393					0 44
394					0 45
395					0 46
396					0 47
397					0 48
398					0 49
399					0 50
	0	0	0	0	0
	10,228	9,920	0	1,954,713	2,135,522

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC **--Plant Financed by Contributions--**

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
<hr/>			
Common Utility Plant Allocated to Electric Department			51
Total accum. prov. for depreciation	<u><u>0</u></u>		<u><u>200,957</u></u>

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)
--Plant Financed by Contributions--

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
					0 51
	10,228	9,920	0	1,954,713	2,135,522

TRANSMISSION AND DISTRIBUTION LINES

Classification (a)	Miles of Pole Line Owned	
	Net Additions During Year (b)	Total End of Year (c)
Primary Distribution System Voltage(s) -- Urban		
2.4/4.16 kV (4kV)		5.48
7.2/12.5 kV (12kV)	5.20	321.58
14.4/24.9 kV (25kV)		
Other:		
34.5 KV		0.20
Primary Distribution System Voltage(s) -- Rural		
2.4/4.16 kV (4kV)		
7.2/12.5 kV (12kV)	0.90	424.54
14.4/24.9 kV (25kV)		
Other:		
NONE		
Transmission System		
34.5 kV		
69 kV		
115 kV		
138 kV		
Other:		
NONE		

1
2
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13

RURAL LINE CUSTOMERS

Rural lines are those serving mainly rural or farm customers. Farm Customer: Defined as a person or organization using electric service for the operation of an individual farm, or for residential use in living quarters on the farm occupied by persons principally engaged in the operation of the farm and by their families. A farm is a tract of land used to raise or produce agricultural and dairy products, for raising livestock, poultry, game, fur-bearing animals, or for floriculture, or similar purposes, and embracing not less than 3 acres; or, if small, where the principal income of the operator is derived therefrom.

Particulars (a)	Amount (b)	
Customers added on rural lines during year:		1
Farm Customers	0	2
Nonfarm Customers	89	3
Total	89	4
Customers on rural lines at end of year:		5
Rural Customers (served at rural rates):		6
Farm	0	7
Nonfarm	0	8
Total	0	9
Customers served at other than rural rates:		10
Farm	80	11
Nonfarm	946	12
Total	1,026	13
Total customers on rural lines at end of year	1,026	14

MONTHLY PEAK DEMAND AND ENERGY USAGE

1. Report hereunder the information called for pertaining to simultaneous peak demand established monthly and monthly energy usage col. (f) (in thousands of kilowatt-hours).
2. Monthly peak col. (b) (reported as actual number) should be respondent's maximum kw. load as measured by the sum of its coincidental net generation and purchases plus or minus net interchange, minus temporary deliveries (not interchange) of emergency power to another system.
3. Monthly energy usage should be the sum of respondent's net generation for load and purchases plus or minus net interchange and plus or minus net transmission or wheeling. Total for the year should agree with Total Source of Energy on the Electric Energy Account schedule.
4. If the utility has two or more power systems not physically connected, the information called for below should be furnished for each system.
5. Time reported in column (e) should be in military time (e.g., 6:30 pm would be reported as 18:30).

Monthly Peak						Monthly Energy Usage	
Month		kW	Day	Date	Time Beginning	(kWh)	
(a)		(b)	of Week	(MM/DD/YYYY)	(HH:MM)	(000's)	
			(c)	(d)	(e)	(f)	
January	01	112,616	Monday	01/27/2003	08:00	70,511	1
February	02	108,962	Tuesday	02/11/2003	07:00	63,330	2
March	03	106,545	Tuesday	03/04/2003	07:00	66,398	3
April	04	103,734	Wednesday	04/16/2003	08:00	61,063	4
May	05	103,936	Thursday	05/08/2003	09:00	65,261	5
June	06	115,223	Tuesday	06/24/2003	07:00	63,513	6
July	07	107,994	Wednesday	07/30/2003	05:00	67,577	7
August	08	121,994	Tuesday	08/19/2003	13:00	71,415	8
September	09	119,055	Thursday	09/11/2003	13:00	64,879	9
October	10	103,780	Thursday	10/30/2003	18:00	66,500	10
November	11	108,030	Monday	11/10/2003	18:00	63,580	11
December	12	109,661	Tuesday	12/02/2003	18:00	64,755	12
Total		1,321,530				788,782	
System Name WPPI							

ELECTRIC ENERGY ACCOUNT

Particulars (a)		kWh (000's) (b)	
Source of Energy			
Generation (excluding Station Use):			
Fossil Steam			1
Nuclear Steam			2
Hydraulic		134,198	3
Internal Combustion Turbine		85	4
Internal Combustion Reciprocating			5
Non-Conventional (wind, photovoltaic, etc.)			6
Total Generation		134,283	7
Purchases		654,498	8
Interchanges:	In (gross)		9
	Out (gross)		10
	Net	0	11
Transmission for/by others (wheeling):	Received		12
	Delivered		13
	Net	0	14
Total Source of Energy		788,781	15
Disposition of Energy			
Sales to Ultimate Consumers (including interdepartmental sales)		768,622	18
Sales For Resale		85	19
Energy Used by the Company (excluding station use):			20
Electric Utility			21
Common (office, shops, garages, etc. serving 2 or more util. depts.)		75	22
Total Used by Company		75	23
Total Sold and Used		768,782	24
Energy Losses:			25
Transmission Losses (if applicable)			26
Distribution Losses		19,999	27
Total Energy Losses		19,999	28
Loss Percentage (% Total Energy Losses of Total Source of Energy)		2.5354%	29
Total Disposition of Energy		788,781	30

SALES OF ELECTRICITY BY RATE SCHEDULE

1. Column (e) is the sum of the 12 monthly peak demands for all of the customers in each class.
 2. Column (f) is the sum of the 12 monthly customer (or distribution) demands for all of the customers in each class.

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	
Residential Sales				
RESIDENTIAL	RG-1	10,460	106,669	1
RURAL RESIDENTIAL - LARGE	RG-1	135	4,299	2
RURAL RESIDENTIAL - SMALL	RG-1	847	10,376	3
Total Sales for Residential Sales		11,442	121,344	
Commercial & Industrial				
SMALL POWER SERVICE	CP-1	126	33,867	4
LARGE POWER TIME-OF-DAY SERVICE	CP-2	36	82,525	5
INDUSTRIAL POWER TIME-OF-DAY SERVICE	CP-3	1	32,283	6
LARGE INDUSTRIAL POWER TIME-OF-DAY SERVICE	CP-4	2	465,735	7
GENERAL SERVICE	GS-1	1,095	27,389	8
INTERDEPARTMENTAL SALES	GS-1	29	2,040	9
PUBLIC AUTHORITY	GS-1	87	1,560	10
Total Sales for Commercial & Industrial		1,376	645,399	
Public Street & Highway Lighting				
STREET LIGHTING SERVICE	MS-1	59	1,879	11
Total Sales for Public Street & Highway Lighting		59	1,879	
Sales for Resale				
FIRM STANDBY AND MAINTENANCE SERVICE	CP-6	1	0	12
GENERATION CREDIT - WPPI CONTRACT	NA	1	0	13
Total Sales for Sales for Resale		2	0	
TOTAL SALES FOR ELECTRICITY		12,879	768,622	

SALES OF ELECTRICITY BY RATE SCHEDULE (cont.)

Demand kW (e)	Customer or Distribution kW (f)	Tariff Revenues (g)	PCAC Revenues (h)	Total Revenues (g)+(h)	
		5,165,171	435,362	5,600,533	1
		199,615	19,444	219,059	2
		493,110	44,552	537,662	3
0	0	5,857,896	499,358	6,357,254	
111,520	144,817	1,558,040	134,390	1,692,430	4
229,013	256,561	3,245,086	361,387	3,606,473	5
59,303	62,591	1,158,154	66,872	1,225,026	6
744,804	855,064	15,457,220	1,754,245	17,211,465	7
		1,490,308	112,028	1,602,336	8
		100,784	8,872	109,656	9
591	1,002	91,237	6,368	97,605	10
1,145,231	1,320,035	23,100,829	2,444,162	25,544,991	
		233,114	8,045	241,159	11
0	0	233,114	8,045	241,159	
		26,047		26,047	12
		1,041,043		1,041,043	13
0	0	1,067,090	0	1,067,090	
1,145,231	1,320,035	30,258,929	2,951,565	33,210,494	

PURCHASED POWER STATISTICS

Use separate columns for each point of delivery, where a different wholesale supplier contract applies.

Particulars (a)	(b)	(c)	
Name of Vendor	WPPI		1
Point of Delivery	KAUKAUNA		2
Type of Power Purchased (firm, dump, etc.)	FIRM		3
Voltage at Which Delivered	138000		4
Point of Metering	KAUKAUNA		5
Total of 12 Monthly Maximum Demands -- kW	1,116,134		6
Average load factor	80.3284%		7
Total Cost of Purchased Power	24,748,690		8
Average cost per kWh	0.0378		9
On-Peak Hours (if applicable)	07:00 to 21:00		10
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak
January	26,930	33,177	Off-peak
February	24,932	31,359	11
March	23,912	31,318	12
April	22,169	24,568	13
May	21,352	27,814	14
June	21,902	26,752	15
July	26,643	32,523	16
August	27,493	35,341	17
September	25,378	30,830	18
October	26,765	30,758	19
November	20,843	30,350	20
December	22,903	28,486	21
Total kWh (000)	291,222	363,276	22
			23
			24
			25
			26
			27
	(d)	(e)	28
Name of Vendor			29
Point of Delivery			30
Voltage at Which Delivered			31
Point of Metering			32
Type of Power Purchased (firm, dump, etc.)			33
Total of 12 Monthly Maximum Demands -- kW			34
Average load factor			35
Total Cost of Purchased Power			36
Average cost per kWh			37
On-Peak Hours (if applicable)			38
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak
January			Off-peak
February			39
March			40
April			41
May			42
June			43
July			44
August			45
September			46
October			47
November			48
December			49
Total kWh (000)			50
			51
			52

PRODUCTION STATISTICS TOTALS

Particulars (a)	Total (b)	
Name of Plant		1
Unit Identification		2
Type of Generation		3
kWh Net Generation (000)	134,198	4
Is Generation Metered or Estimated?		5
Is Exciter & Station Use Metered or Estimated?		6
60-Minute Maximum Demand--kW (est. if not meas.)	22,773	7
Date and Hour of Such Maximum Demand	5/9/2003 9	8
Load Factor	0.6727	9
Maximum Net Generation in Any One Day	22,494	10
Date of Such Maximum	5/8/2003	11
Number of Hours Generators Operated	6,703	12
Maximum Continuous or Dependable Capacity--kW	0	13
Is Plant Owned or Leased?		14
Total Production Expenses	890,792	15
Cost per kWh of Net Generation (\$)	7	16
Monthly Net Generation --- kWh (000): January	10,405	17
February	7,034	18
March	11,169	19
April	14,320	20
May	16,095	21
June	14,830	22
July	8,381	23
August	8,575	24
September	8,671	25
October	8,970	26
November	12,388	27
December	13,360	28
Total kWh (000)	134,198	29
Gas Consumed--Therms	0	30
Average Cost per Therm Burned (\$)	0.0000	31
Fuel Oil Consumed Barrels (42 gal.)	0	32
Average Cost per Barrel of Oil Burned (\$)		33
Specific Gravity		34
Average BTU per Gallon		35
Lubricating Oil Consumed--Gallons	0	36
Average Cost per Gallon (\$)		37
kWh Net Generation per Gallon of Fuel Oil		38
kWh Net Generation per Gallon of Lubr. Oil		39
Does plant produce steam for heating or other purposes in addition to elec. generation?		40
Coal consumed--tons (2,000 lbs.)	0	42
Average Cost per Ton (\$)		43
Kind of Coal Used		44
Average BTU per Pound		45
Water Evaporated--Thousands of Pounds	0	46
Is Water Evaporated, Metered or Estimated?		47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel		48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.		49
Based on Total Coal Used at Plant		50
Based on Coal Used Solely in Electric Generation		51
Average BTU per kWh Net Generation		52
Total Cost of Fuel (Oil and/or Coal)		53
per kWh Net Generation (\$)		54

PRODUCTION STATISTICS

Particulars (a)	Plant (b)	Plant (c)	Plant (d)	Plant (e)	
Name of Plant	COMB LOCKS JK CITY PLT 1 .ITTLE CHUTE NEW BADGER				1
Unit Identification	1 & 2	1, 2	1, 2 & 3	1 & 2	2
Type of Generation	HYDRO	HYDRO	HYDRO	HYDRO	3
kWh Net Generation (000)	36,673	32,861	19,965	17,036	4
Is Generation Metered or Estimated?	M	M	M	M	5
Is Exciter & Station Use Metered or Estimated?	M	M	M	M	6
60-Minute Maximum Demand--kW (est. if not meas.)	6,880	5,040	3,721	3,619	7
Date and Hour of Such Maximum Demand	7/13/2003 15	3/22/2003 18	4/9/2003 19	4/28/2003 13	8
Load Factor	0.6085	0.7443	0.6125	0.5374	9
Maximum Net Generation in Any One Day	6,786	4,946	3,627	3,525	10
Date of Such Maximum	07/13/2003	03/22/2003	04/09/2003	04/28/2003	11
Number of Hours Generators Operated	6,307	7,457	7,617	6,285	12
Maximum Continuous or Dependable Capacity--kW					13
Is Plant Owned or Leased?	O	O	O	O	14
Total Production Expenses	175,429	112,721	112,923	160,924	15
Cost per kWh of Net Generation (\$)	4.7836	3.4302	5.6560	9.4461	16
Monthly Net Generation --- kWh (000):					
January	2,476	2,816	1,642	1,156	17
February	1,784	1,790	1,043	910	18
March	3,023	2,746	1,640	1,626	19
April	3,947	3,430	2,185	2,465	20
May	4,897	3,724	2,297	2,031	21
June	4,256	3,403	2,224	1,990	22
July	2,135	2,011	1,211	1,204	23
August	2,151	2,162	1,230	1,095	24
September	2,218	2,162	1,214	1,334	25
October	2,337	2,119	1,308	1,179	26
November	3,552	2,930	1,770	1,462	27
December	3,897	3,568	2,201	584	28
Total kWh (000)	36,673	32,861	19,965	17,036	29
Gas Consumed--Therms					30
Average Cost per Therm Burned (\$)					31
Fuel Oil Consumed Barrels (42 gal.)					32
Average Cost per Barrel of Oil Burned (\$)					33
Specific Gravity					34
Average BTU per Gallon					35
Lubricating Oil Consumed--Gallons					36
Average Cost per Gallon (\$)					37
kWh Net Generation per Gallon of Fuel Oil					38
kWh Net Generation per Gallon of Lubr. Oil					39
Does plant produce steam for heating or other purposes in addition to elec. generation?					40
Coal consumed--tons (2,000 lbs.)					42
Average Cost per Ton (\$)					43
Kind of Coal Used					44
Average BTU per Pound					45
Water Evaporated--Thousands of Pounds					46
Is Water Evaporated, Metered or Estimated?					47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel					48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.					49
Based on Total Coal Used at Plant					50
Based on Coal Used Solely in Electric Generation					51
Average BTU per kWh Net Generation					52
Total Cost of Fuel (Oil and/or Coal)					53
per kWh Net Generation (\$)					54

PRODUCTION STATISTICS

Particulars (a)	Plant (b)	Plant (c)	Plant (d)	Plant (e)	
Name of Plant	OLD BADGER WIDE CROCHE				1
Unit Identification	3 & 4	1,2,3,4			2
Type of Generation	HYDRO	HYDRO			3
kWh Net Generation (000)	12,886	14,777			4
Is Generation Metered or Estimated?	M	M			5
Is Exciter & Station Use Metered or Estimated?	M	M			6
60-Minute Maximum Demand--kW (est. if not meas.)	2,330	2,737			7
Date and Hour of Such Maximum Demand	11/20/2003 16	4/17/2003 12			8
Load Factor	0.6313	0.6163			9
Maximum Net Generation in Any One Day	2,236	2,643			10
Date of Such Maximum	11/20/2003	04/17/2003			11
Number of Hours Generators Operated	6,500	6,151			12
Maximum Continuous or Dependable Capacity--kW					13
Is Plant Owned or Leased?	O	O			14
Total Production Expenses	160,924	167,871			15
Cost per kWh of Net Generation (\$)	12.4883	11.3603			16
Monthly Net Generation --- kWh (000):					17
January	1,149	1,166			18
February	778	729			19
March	910	1,224			20
April	682	1,611			21
May	1,345	1,801			22
June	1,280	1,677			23
July	963	857			24
August	1,064	873			25
September	839	904			26
October	1,088	939			27
November	1,332	1,342			28
December	1,456	1,654			29
Total kWh (000)	12,886	14,777			30
Gas Consumed--Therms					31
Average Cost per Therm Burned (\$)					32
Fuel Oil Consumed Barrels (42 gal.)					33
Average Cost per Barrel of Oil Burned (\$)					34
Specific Gravity					35
Average BTU per Gallon					36
Lubricating Oil Consumed--Gallons					37
Average Cost per Gallon (\$)					38
kWh Net Generation per Gallon of Fuel Oil					39
kWh Net Generation per Gallon of Lubr. Oil					40
Does plant produce steam for heating or other purposes in addition to elec. generation?					41
Coal consumed--tons (2,000 lbs.)					42
Average Cost per Ton (\$)					43
Kind of Coal Used					44
Average BTU per Pound					45
Water Evaporated--Thousands of Pounds					46
Is Water Evaporated, Metered or Estimated?					47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel					48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.					49
Based on Total Coal Used at Plant					50
Based on Coal Used Solely in Electric Generation					51
Average BTU per kWh Net Generation					52
Total Cost of Fuel (Oil and/or Coal)					53
per kWh Net Generation (\$)					54

STEAM PRODUCTION PLANTS

1. Report each boiler and each generating unit separately. Indicate any other than 60 hertz.
 2. In columns (c) and (i), report year equipment was first placed in service, regardless of subsequent change in ownership.

Boilers							
Name of Plant (a)	Unit No. (b)	Year Installed (c)	Rated Steam Pressure (lbs.) (d)	Rated Steam Temp. F. (e)	Type (f)	Fuel Type and Firing Method (g)	Rated Maxi- mum Steam Pressure (1000 lbs./hr.) (h)
NONE							1
Total							0

INTERNAL COMBUSTION GENERATION PLANTS

1. Report each boiler and each generating unit separately. Indicate any other than 60 hertz.
 2. In column (c) and (h), report year equipment was first placed in service, regardless of subsequent change in ownership.

Prime Movers						
Name of Plant (a)	Unit No. (b)	Year Installed (c)	Type (Recip. or Turbine) (d)	Manufacturer (e)	RPM (f)	Rated HP Each Unit (g)
GAS TURBIN	1	1969	TURBINE	GENERAL ELECTRIC	5,100	25,000
Total						25,000

STEAM PRODUCTION PLANTS (cont.)

3. Under column (j), report tandem-compound (TC); cross-compound (CC); single casing (SC); topping unit (T); noncondensing (NC); and reciprocating (R). Show back pressure.
4. In column (q), report actual load in kW which the plant will carry over an indefinite period as determined by experience or accredited capability tests.

Turbine-Generators								
Year Installed (i)	Type (j)	RPM (k)	Voltage (kV) (l)	kWh Generated by Each Unit During Yr. (000's) (m)	Rated Unit Capacity		Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Capacity (kW) (q)
					kW (n)	kVA (o)		
Total				0	0	0	0	0
1								

1

INTERNAL COMBUSTION GENERATION PLANTS (cont.)

3. In column (n), report actual load in kW which the plant will carry over an indefinite period as determined by experience or accredited capability tests.

Generators						
Year Installed (h)	Voltage (kV) (i)	kWh Generated by Each Unit Generator During Yr. (000's) (j)	Rated Unit Capacity		Total Rated Plant Capacity (kW) (m)	Total Maximum Continuous Plant Capacity (kW) (n)
			kW (k)	kVA (l)		
1969	12	85	20,000	21,176	20,000	20,000
	Total	85	20,000	21,176	20,000	20,000

1

HYDRAULIC GENERATING PLANTS

1. In column (d), indicate type of unit--horizontal, vertical, bulb, etc.
2. In column (j), report operating head as indicated by manufacturer's rating of wheel horsepower.

Name of Plant (a)	Name of Stream (b)	Control (Attended, Automatic or Remote) (c)	Type (d)	Prime Movers				
				Unit No. (e)	Year Installed (f)	RPM (g)	Rated HP Each Unit (h)	
COMB LOCKS	FOX RIVER	REMOTE	TUBE	2	1,988	900	4,333	1
KAUK CITY PLT	FOX RIVER	REMOTE	VERTIC	2	1,941	139	3,300	2
LITTLE CHUTE	FOX RIVER	REMOTE	VERTIC	3	1,948	112	1,600	3
NEW BADGER	FOX RIVER	REMOTE	VERTIC	2	1,928	150	2,475	4
OLD BADGER	FOX RIVER	REMOTE	HORIZC	2	1,907	180	1,515	5
RAPIDE CROCHE	FOX RIVER	REMOTE	VERTIC	4	1,926	90	800	6
Total							14,023	

HYDRAULIC GENERATING PLANTS (cont.)

3. Capacity shown in column (q) should be based on the equipment installed and determined independently by stream flow; i.e., on the assumption of adequate stream flow.

Generators							Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Plant Capacity (kW) (q)	
Rated Head (i)	Operating Head (j)	Year Installed (k)	Voltage (kV) (l)	kWh Generated by Each Unit During Year (000's) (m)	Rated Unit Capacity				
					kW (n)	kVA (o)			
20	19	1,988	4	36,673	3,100	3,875	6,200	6,200	1
22	22	1,941	4	32,861	2,400	3,000	4,800	4,800	2
14	14	1,948	2	19,965	1,100	1,375	3,300	3,300	3
24	24	1,928	2	17,036	1,800	2,200	3,600	3,600	4
22	22	1,907	2	12,886	1,000	1,100	2,000	2,000	5
9	9	1,926	2	14,777	600	750	2,400	2,400	6
Total				134,198	10,000	12,300	22,300	22,300	

SUBSTATION EQUIPMENT

Report separately each substation used wholly or in part for transmission, each distribution substation over 1,000 kVA capacity and each substation that serves customers with energy for resale.

Particulars (a)	Utility Designation					
	(b)	(c)	(d)	(e)	(f)	
Name of Substation	"OO" SUB	Ann St	Central	Comb Loc 1	Comb Loc 2	1
Voltage--High Side	34	34	138	34	138	2
Voltage--Low Side	12	12	34	12	34	3
Num. Main Transformers in Operation	1	1	1	1	1	4
Capacity of Transformers in kVA	10,500	10,000	50,000	22,500	50,000	5
Number of Spare Transformers on Hand	0	0	0	0	0	6
15-Minute Maximum Demand in kW	0					7
Dt and Hr of Such Maximum Demand						8
						9
Kwh Output						10

SUBSTATION EQUIPMENT (continued)

Particulars (g)	Utility Designation					
	(h)	(i)	(j)	(k)	(l)	
Name of Substation	Delanglade	Jackson	New Badger	North 1	North 2	12
Voltage--High Side	34	12	34	34	138	13
Voltage--Low Side	12	2	12	12	34	14
Num. of Main Transformers in Operation	1	2	1	1	1	15
Capacity of Transformers in kVA	10,500	3,000	22,500	20,000	60,000	16
Number of Spare Transformers on Hand	0	1	0	0	0	17
15-Minute Maximum Demand in kW						18
Dt and Hr of Such Maximum Demand						19
						20
Kwh Output						21

SUBSTATION EQUIPMENT (continued)

Particulars (m)	Utility Designation					
	(n)	(o)	(p)	(q)	(r)	
Name of Substation	Rosehill	Thilmany				22
Voltage--High Side	34	34				23
Voltage--Low Side	12	12				24
Num. of Main Transformers in Operation	1	2				25
Capacity of Transformers in kVA	22,500	60,000				26
Number of Spare Transformers on Hand	0	0				27
15-Minute Maximum Demand in kW						28
Dt and Hr of Such Maximum Demand						29
						30
Kwh Output						31

ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	13,140	4,112	205,539	1
Acquired during year	624	201	8,998	2
Total	13,764	4,313	214,537	3
Retired during year	189	106	5,328	4
Sales, transfers or adjustments increase (decrease)	(99)			5
Number end of year	13,476	4,207	209,209	6
Number end of year accounted for as follows:				7
In customers' use	13,066	3,897	187,127	8
In utility's use	29	1	500	9
Inactive transformers on system				10
Locked meters on customers' premises				11
In stock	381	309	21,582	12
Total end of year	13,476	4,207	209,209	13

STREET LIGHTING EQUIPMENT

1. Under column (a) use the following types: Sodium Vapor, Mercury Vapor, Incandescent, Fluorescent, Metal Halide/Halogen, Other.
2. Indicate size in watts, column(b).
3. If breakdown of kWh column (d) is not available, please allocate based on utility's best estimate.

Particulars (a)	Watts (b)	Number Each Type (c)	kWh Used Annually (d)	
Street Lighting Non-Ornamental				
Mercury Vapor	175	94	83,155	1
Mercury Vapor	400	20	40,440	2
Sodium Vapor	100	1,003	507,017	3
Sodium Vapor	250	552	698,328	4
Sodium Vapor	400	87	175,914	5
Total		1,756	1,504,854	
Ornamental				
Sodium Vapor	100	211	106,661	6
Sodium Vapor	150	75	56,869	7
Sodium Vapor	250	37	46,759	8
Sodium Vapor	400	81	163,782	9
Total		404	374,071	
Other				
NONE		0		10
Total		0	0	

ELECTRIC OPERATING SECTION FOOTNOTES

Electric Operation & Maintenance Expenses (Page E-03)

For values that represent an increase or a decrease when compared to the previous year of greater than 15%, but not less \$10,000, please explain.

Account #538 - Electric Expenses - Increase is due to the announced retirements of System Operators which required the utility to begin training additional System Operators as future replacements. This required multiple System Operators on a shift as compared to prior years when only one operator was working the shift. Also, Maintenance Laborers in 2003 were added to the generation crews at higher wages.

Account #541 - Maintenance Supervision and Engineering - Increase is due to unforeseen miscellaneous repairs performed at the Old Badger Hydro facility requiring a greater allocation of labor costs.

Account #543 - Maintenance of Reservoirs, Dams, Waterways - Increase is due to the addition of safety equipment and routine repairs at the hydro facilities in 2003.

Account #544 - Maintenance of Electric Plant - Decrease is due to significant repair costs to Combined Locks Hydro in 2002. This repair project did not recur in 2003.

Account #545 - Maintenance of Miscellaneous Hydraulic Plant - A more extensive maintenance program was included for all the facilities in 2003. These costs did not occur in 2002, but are expected in the future as part of the scheduled upkeep of the aging hydro facilities.

Account #548 - Generation Expenses - Decrease is due to the sale of the Diesel Units in 2003 resulting in a reduction of labor and operating costs recorded to this account.

Account #582 - Station Expenses - Increase is due to the addition of Relief System Operators in 2003 which required two operators to be on duty for training purposes for a large portion of 2003. Two System Operators are going to retire in early 2004.

Account #583 - Overhead Line Expenses - Decrease is due to personnel changes and anticipated changes resulting in overlapping of employees in the distribution department in previous years. This did not recur in 2003. Also, less time is being spent on maintaining the existing facilities due to extensive construction taking place throughout KU's system.

Account #584 - Underground Line Expenses - Increase is due to the Utility focusing the majority of its construction on underground facilities. A more equitable labor allocation was made in 2003 due to the increase in underground construction in recent years.

Account #586 - Meter Expenses - Due to the possible upcoming retirement of the current Meter Technician, an additional Meter Technician was added late 2002. The increase in this account is due to the increase in labor costs resulting from this staff addition.

Account #588 - Miscellaneous Distribution Expenses - Increase is due to the late 2002 hiring of a Distribution Technician II who is responsible for updating maps and related distribution expenses. Also, additional costs are being incurred while the Utility prepares for the future GIS Mapping System Project.

ELECTRIC OPERATING SECTION FOOTNOTES

Account #590 - Maintenance Supervision and Engineering - Increase is due to a greater allocation of supervisory labor directing crews with a variety of maintenance projects.

Account #593 - Maintenance of Overhead Lines - Decrease in 2003 is due to less time being spent on maintaining the existing facilities due to extensive construction taking place throughout KU's system.

Account #594 - Maintenance of Underground Lines - Decrease in 2003 is due to less time being spent on maintaining the existing facilities due to extensive construction taking place throughout KU's system.

Account #595 - Maintenance of Line Transformers - Increase is due to costs incurred for environmental services related to the testing of the Utility's transformers.

Account #901 - Supervision - Increase is due to a more equitable allocation of labor toward customer account activity due to the rapid increase in customers.

Account #904 - Uncollectible Accounts - The increase in 2003 is partly due to the rate increase in which residential customers' rates increased approximately 17%. The increase is also partly due to economic conditions in the area affecting the residential customers.

Account #913 - Advertising Expenses - Increase is due to a greater emphasis on promoting the utility services in 2003 as compared with 2002.

Account #920 - Administrative and General Salaries - Decrease is due to a more proper allocation of administrative labor costs to specific operation and maintenance accounts in 2003.

Account #921 - Office Supplies and Expenses - Decrease is due to a reduction in the need and costs for office supplies in 2003. The 2003 costs compares with the 2001 costs adjusted slightly for inflation.

Account #922 - Administrative Expenses Transferred (Cr.) - Increase is due to a greater allocation of administrative costs analyzing and recording construction work orders and therefore capitalized as part of the project.

Account #923 - Outside Services Employed - Increase is due to an increase in the use of outside consultants. The 2003 costs in this account compares with the 2001 costs.

Account #924 - Property Insurance - Decrease is due to the Local Government Property Insurance incorrectly computing the 2003 premium. They took responsibility for the error, thereby charging the Utility what was originally quoted. Also the Utility increased its deductibles in order to reduce the annual premium.

Account #926 - Employee Pensions and Benefits - Increase is due to an increase in Health Insurance premiums and the addition of Dental Coverage in 2003.

Account #930 - Miscellaneous Expenses - Decrease is due to an increased focus of accounting for expenditures in the specific operating and maintenance expense accounts.

ELECTRIC OPERATING SECTION FOOTNOTES

Account #932 - Maintenance of General Plant - Increase is due to a greater allocation of labor and related material costs maintaining general property, such as the office, garage area, and computer equipment.

Electric Utility Plant in Service --Plant Financed by Utility or Municipality-- (Page E-06)

General footnotes

Accounts #343 - #346 - The Diesel Units (3) were taken out of service and sold in 2003. The amounts included in the retirement column represent carrying costs contained in the fixed asset schedule for these units.

Account #362 - Station Equipment - The Kaukauna North Substation was completed and put into service in 2003.

Other Accounts - Due to the large number of work orders processed on an annual basis, the schedule of significant plant additions and retirements is not provided except as noted above. The work order information can be furnished to you on EXCEL spreadsheets upon request.

If Adjustments for any account are nonzero, please explain.

All adjustments appearing in the adjustment column are the result of implementation of PSC Docket #05-US-105.

Electric Utility Plant in Service --Plant Financed by Contributions-- (Page E-08)

General footnotes

Account #373 - Street Lighting - Normally costs for street lights are not paid by the developer, city, etc. In 2003, the Village of Little Chute completed a downtown project which included special street lighting. Due to the costs of the lighting, the Village of Little Chute agreed to pay the costs of the poles and fixtures.

Other Accounts - Due to the large number of work orders processed on an annual basis, the schedule of significant plant additions and retirements is not provided except as noted above. The work order information can be furnished to you on EXCEL spreadsheets upon request.

If Additions, Account 300 (or 300.1), is nonzero, please explain.

Account #373 - Street Lighting - Normally costs for street lights are not paid by the developer, city, etc. In 2003, the Village of Little Chute completed a downtown project which included special street lighting. Due to the costs of the lighting, the Village of Little Chute agreed to pay the costs of the poles and fixtures.

Other Accounts - Due to the large number of work orders processed on an annual basis, the schedule of significant plant additions and retirements is not provided except as noted above. The work order information can be furnished to you on EXCEL spreadsheets upon request.

If Adjustments for any account are nonzero, please explain.

All adjustments appearing in the adjustment column are the result of implementation of PSC Docket #05-US-105.

ELECTRIC OPERATING SECTION FOOTNOTES

Accumulated Provision for Depreciation - Electric --Plant Financed by Utility or Municipality-- (Page E-11)

General footnotes

During 2003, Meters previously recorded as junked were added back to the meter database. Consequently the cost of removal of meters for 2003 was more than offset by the meters added back. The remainder of the adjustment was reflected in the adjustment column in 2003.

If Accumulated Depreciation End of Year Balance is greater than the equivalent Plant in Service (Financed by Utility or Municipality) EOY Balance, please explain.

Account #343 - Prime Movers - In 2003, the Diesels taken out of service were sold. Proceeds from the sale (net of removal costs) were recorded as Salvage. The affect of this transaction caused the balance in Accumulated Depreciation to exceed the Plant balance. Because KU still has the Gas Turbines, a balance still remains in Account #343. Further depreciation to this account will not be accrued until the Gas Turbines are removed from service. Once the Gas Turbines are removed from service further analysis of the accumulated depreciation account will be completed to determine whether a gain on disposal of plant needs to be booked.

Accumulated Provision for Depreciation - Electric --Plant Financed by Contributions-- (Page E-12)

General footnotes

All adjustments appearing in the adjustment column are the result of implementation of PSC Docket #05-US-105.

Rural Line Customers (Page E-15)

General footnotes

As part of the 2002 Electric Rate Study, all rural rates were discontinued. Rural customers are now classified as part of the Rg-1 Rate.

Sales of Electricity by Rate Schedule (Page E-18)

General footnotes

Kaukauna Electric's new rates were approved and placed into affect May 7, 2003. While providing additional revenues, the new rates also restructured the old rates, for example rural sales, into a single rate and implemented new rates, such as the CP-4.

If Rate Schedule Name is not one selected from the dropdown list, please explain.

Currently, Kaukauna Utilities has an agreement with WPPI, in which WPPI reserves the rights to the output capabilities from Kaukauna's Gas Turbine. In exchange for these rights, WPPI pays Kaukauna Utilities a monthly fee. This fee is not applicable to Kaukauna's existing tariffs, so it is given a N/A rate schedule. Revenues from this agreement were part of the 2003 Rate Structure.

Substation Equipment (Page E-27)

General footnotes

The 15-Minute Maximum Demand in kW, date and hour of such maximum demand, and kWh Output by substation was not maintained during 2003. This information will be compiled and reported in 2004.

ELECTRIC OPERATING SECTION FOOTNOTES

Electric Distribution Meters & Line Transformers (Page E-28)

General footnotes

The Electric meter database was adjusted for meters previously accounted for as being in stock. These meters were previously retired but included in the December 31, 2002 meter total.
